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COMPILATION

OF THE

ASSESSMENT LAWS

OF WISCONSIN.

IN FORCE MAY 8, 1899.

COMPILED AND PUBLISHED UNDER DIRECTION OF

WILLIAM H. FROEHLICH,

Secretary of State.



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TO ASSESSORS.

2129 1899
The legislature of 1899 made several important changes in the law governing the assessment of property. Among these is the repeal of the special method of assessing steamboats, vessels and other water-craft; the inauguration of a new method for the taxation of express, sleeping car, freight line and equipment companies, which exempts their property from the usual method of taxation; provision is made for assessing personal property omitted from assessments in any of the three next previous years, and also for assessing ice cut and stored for use, sale or shipment. Other changes will be discovered by a careful reading of the following pages.

Especial attention is directed to the provisions of law concerning the collection and return of statistics of taxation and public indebtedness. The establishment of a state board of commissioners of taxation adds to the importance of this subject. In order that that board may accomplish the objects of its creation it must have the co-operation of local officers in collecting the information upon which its investigations are to be made.

2129 1899
The delay in furnishing this compilation is solely owing to the fact that the legislature did not adjourn until the fourth of May.

Madison, Wis., May 8, 1899.

John H. Froehlich

Secretary of State.



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COMPILATION
OF THE
ASSESSMENT LAWS
OF
WISCONSIN.

In force May 6, 1899.

OF THE ASSESSMENT OF TAXES.

SECTION 1030, Statutes of 1898. The valuation of property for taxation and the assessment and collection of taxes in all the towns, cities and villages of this state shall be made according to the provisions of this title,¹ unless otherwise specially provided, by the proper officers elected or appointed therein pursuant to law. If no provision be otherwise made therefor there shall be elected at the annual charter election one assessor for each ward of a city or village authorized to assess and collect taxes independently of the town. When there shall be in any town, ward, village or city, constituting a single assessment district, more than one assessor, the assessors therein shall, in the discharge of their official duties, act together as an assessment board, and the concurrence of a majority of such board shall be necessary to determine any matter upon which they are required to act. The term assessor as used in this chapter² is intended to embrace such board of assessors.

Valuation of property.

Assessors in cities and villages.
90 Wis., 550.

Boards of assessors to act together.

¹ Title 13, Statutes of 1898.

² Chapter 48, Statutes of 1898.

Definition of
assessment
district.

54 Wis. 114.
56 id. 590, 610.
58 id. 324.

SECTION 1031, Statutes of 1898. The term "assessment district" is used to designate any subdivision of territory, whether the whole or any part of any municipality, in which by law a separate assessment of taxable property is made by an assessor or assessors elected or appointed therefor.

Secretary of
state to pre-
scribe forms
for assessment
roll, etc.

SECTION 1032, Statutes of 1898, as amended by chapter 171, laws of 1899. The secretary of state shall prescribe and furnish to the several county clerks, forms for the assessment rolls, tax rolls, blanks and returns, required for the due execution of the provisions of this chapter. Every county clerk shall, at the expense of the county, annually procure to be prepared according to such prescribed forms and furnish to each assessor in the county, in due season for use, an assessment roll, and to each town clerk a tax roll, and all other books, blanks, and papers necessary to be used by such assessors, town and village clerks and treasurers, in the discharge of their duties under this chapter.¹

County clerk
to furnish
rolls.

Assessment,
when to be
made.

57 Wis. 137.
63 id. 78.
65 id. 476.
66 id. 290.

SECTION 1033, Statutes of 1898. The assessor of each assessment district shall begin on the first day of May in each year, or as soon thereafter as practicable, and proceed to make an assessment of all the real and personal property liable to taxation in such district. All personal property shall be assessed as of the first day of May in such year except as provided in section 1040.² Real property may be assessed at any time between the first day of May and the time of the sitting of the board of review for such district.

WHAT TO BE ASSESSED.³

All non-
exempt
property;
swamp lands.

SECTION 1034, Statutes of 1898. Taxes shall be levied upon all property in this state except such

¹ Ch. 43, Statutes of 1898.

² Page 18.

³ ASSESSMENTS IN CITIES ORGANIZED UNDER THE GENERAL CHARTER. Chapter 211, laws of 1899, provides that, as to cities organized and governed under the general charter law, "all property in the city subject to taxation under these statutes" [the act amends sec. 925-135, statutes of 1899] "shall be subject to taxation for all purposes authorized by this chapter;" the amended section being a part of chapter 40a of the statutes of 1898.

Section 925-137, statutes of 1898, provides as follows: "The assessor or assessors elected or appointed under this chapter [Ch. 40a] shall, within the time and in the manner prescribed by law for making the assessment of property for taxation under these statutes, make an accurate assessment of all property in the city subject to taxation; provided, that in cities of the first class the tax commissioner shall perform such duties in

as is exempted therefrom. All swamp and overflowed lands which have been or may be contracted for sale by any county board or commissioners pursuant to law shall be assessed, and taxes thereon collected as in other cases.

10 Wis. 242;
11 id. 1, 470;
14 id. 618;
16 id. 185;
19 id. 615;
65 id. 473;
71 id. 103;
73 id. 316;
81 id. 559;

SECTION 1035, Statutes of 1898. The terms "real property," "real estate" and "land," when used in this title, shall include not only the land itself, but all buildings, fixtures, improvements, rights and privileges appertaining thereto.

90 id. 550; 94 id. 587.
"Real property" and "land," terms defined.

34 Wis. 154;
48 id. 115, 163;
64 id. 579;
82 Wis. 322;
90 Wis. 550, 566.

SECTION 1036, Statutes of 1898, as amended by section 1, chapter 346, laws of 1899. The term "personal property" as used in this title shall be construed to mean and include toll bridges, saw logs, timber and lumber, either upon land or afloat; steamboats, ships and other vessels, whether at home or abroad; buildings upon leased lands, if such buildings have not been included in the assessment of the land on which they are erected; ferry-boats, including the franchise for running the same; ice cut and stored for use, sale or shipment; all debts due from solvent debtors, whether on account, note, contract, bond, mortgage or other security, or whether such debts are due or to become due; and all goods, wares, merchandise, chattels, moneys and effects, of any nature or description, having any real or marketable value, and not included in the term real property as above defined.

"Personal property," term defined.
3 Pin. 267.
92 Wis. 236, 241.
90 Wis. 550.
73 Wis. 316.
89 Wis. 351.
92 Wis. 236.

SECTION 1037, Statutes of 1898. The improvements on all lands situated in this state which shall have been entered under the provisions of the act of congress entitled "An act to secure homesteads to actual settlers on the public domain," approved May twentieth, one thousand eight hundred and sixty-two, and which shall be actually occupied and improved by the person

Improvements on homestead entries under U. S. laws, how taxed.
29 Wis. 599.
65 Wis. 98.

relation to the assessment of property for taxation as may be prescribed by the council; and provided further, that the assessment roll for the entire city or the roll for each ward of the city shall be made as the council may direct."

And section 925-138 as follows: "When the assessment roll or rolls shall have been completed in cities of the first class the same shall be delivered to the tax commissioner, and in all other cities to the city clerk, who shall thereupon give notice by publication in the official paper of the city for ten days that on a certain day or days therein named said assessment roll or rolls will be open for examination by the taxable inhabitants, which said notice may assign a day or days certain for each ward, where there are separate assessment rolls for such wards, for the inspection of such rolls. On such examination the tax commissioner, assessor or assessors may make such changes as may be necessary to perfect the assessment roll or rolls, and after the corrections are made the said roll or rolls shall be submitted by the tax commissioner or city clerk to the board of review."

so entering the same or his heirs, shall be subject to taxation, and such improvements shall be assessed as personal property. All taxes levied thereon shall be collected out of the personal property of the occupant of such lands and in no other manner.

Assessment of franchises, poles, pipes, etc., of water works plant, electric lighting plant, gas lighting plant.

81 Wis. 560.

82 id. 322.

90 id. 550.

Nature of property.

SECTION 1037*a*, Statutes of 1898, as amended by chapter 283, laws of 1899. The hydrants, pipes, meters and other fixtures and appurtenances used for the supply and distribution of water in connection with any water works plant not owned or operated by any municipality, all poles, wires, insulators, transformers or transmuters, meters, pipes and other property or appurtenances used in connection with any electric lighting plant not owned or operated by any municipality, and all gas pipes, meters and other property and appurtenances used in connection with any gas lighting plant not owned or operated by any municipality, together with all real estate owned or used by the person or corporation engaged in such business and necessary to the prosecution thereof, shall be deemed personal property for the purpose of taxation and shall be assessed in the assessment district where the principal office or place of business of the person or corporation owning or operating such plant is situated, if any, otherwise in the district where the pumping station, pressure plant, generator or producing plant may be located. If any such plant be owned or operated by a person or corporation, other than the local municipality, the corporate franchises and the franchise to operate or maintain such plant, and to distribute and supply water or light, and occupy public streets, alleys or grounds with mains, pipes, poles, wires and other like property, shall be deemed personal property for the purpose of taxation, and shall be assessed together with such real estate and such other personal property in such assessment district, as a single item, valued and assessed together. If any such person or corporation be carrying on any such business, or have his or its property in one or more municipalities or school districts, the assessors of such municipalities shall meet, assess all the property of such person or corporation and extend on the assess-

Assessment of property in more than one municipality.

ment rolls of their respective municipalities, the proportion of the assessed valuation thereof properly belonging to each such municipality and school district. The proportion shall be ascertained by the length of such mains, pipes, poles or wires, including all such as extend into any building, hydrant, light or signal, adding to the proportion allowed to each municipality and each school district, the value of any real estate so used or owned by such person or corporation within its limits, so that each municipality shall have placed upon its assessment rolls, the full assessed valuation of all the property of such person or corporation situated within its limits, and the amount within the limits of each school district in such municipality. The treasurer of the town, city, or village containing the principal office or place of business of such person or corporation, or in case there be none, then the treasurer of the town, village or city containing the pumping station, pressure plant, generator or producing plant, shall collect said taxes and when collected the same shall be paid over to the treasurer of any other town, village, school district or city in the proportions hereinbefore mentioned, and such treasurer shall be liable for the money so collected as in other cases. In case of the non payment of such taxes, the same shall be collected as personal property taxes are collected, and upon a judgment being rendered therefor and execution issued out of a court of record and returned unsatisfied, any appropriate remedy by creditor's suit or otherwise may be had, including the appointment of a receiver in a proper case. This section shall not apply to the property or franchises of any person, company or corporation engaged in the operation, management or maintenance of a street railway operated by mechanical power only, nor to the property or franchise of a person, company or corporation exclusively engaged in the manufacture or furnishing of electric light or power, nor to a plant separately operated, as to which license fees are paid as provided in subdivision 14 of section 1038, but the property of any such person, company or corporation, being situate, owned or operated in one or more municipalities or in one or more school districts, shall be de-

Collection and
apportionment
of tax.

Limitation
on scope of
section.

terminated by the assessors of such municipalities in the same manner as hereinbefore provided in other cases, which valuation shall be carried out upon the assessment rolls of each such municipality, and showing the valuation of such property in each school district, and each such municipality and school district shall be entitled to receive from the municipality and the treasurer thereof collecting and receiving a license fee from any such person, company or corporation, such proportionate share of such license fees as such valuation shall show each such municipality and school district to be entitled, the same as in the assessment and collection of taxes against other property in general. If neither the principal office, place of business, pumping station, pressure plant, generator or producing plant is in this state, but is in another state, the poles, wires, pipe or other property in this state shall be assessed and taxed as personal property, and the taxes collected as personal property taxes are collected.

Assessment if office in another state.

Re-assessment of property within preceding section.

Section 13, chapter 351, laws of 1899, is as follows: "A new section is hereby added to the Statutes of 1898, to be numbered and to read as follows: Section 1087a. Any property described in section 1037a shall be subject to re-assessment for reasons stated and in the manner provided in section 1087."¹

What companies within preceding section.

Section 4, chapter 354, laws of 1899, reads as follows: "Chapter 51 of the Wisconsin Statutes of 1898, is hereby amended by adding after section 1222e of said chapter, a new section to be designated as section 1222e-1, which shall read as follows: Section 1222e-1. All electric light or power companies or corporations, not operated in connection with nor forming part of any street railway company or corporation are exempt from the provisions of this chapter as to license fees, and are hereby declared to be subject to the general tax laws of this state."

Property exempt from taxation. United States and state property.

SECTION 1038, Statutes of 1893, as amended by chapter 95, laws of 1899. The property in this section described is exempt from taxation, to-wit:

1. That owned exclusively by the United States or by this state: but no lands contracted to be sold by the state shall be exempt.

29 Wis. 351.
30 Wis. 126.
31 Wis. 359.
35 Wis. 237.

2. That owned exclusively by any county, city, village, town or school district, including lands possessed, managed and controlled exclusively for the public use as park lands or grounds by any city or village; but lands purchased by counties at tax sales shall be exempt only in the cases provided in section 1191.¹

3. Personal property owned by any religious, scientific, literary or benevolent association, used exclusively for the purposes of such association, and the real property, if not leased or otherwise used for pecuniary profit, necessary for the location and convenience of the buildings of such association and embracing the same, not exceeding ten acres; and the lands reserved for grounds of a chartered college or university, not exceeding forty acres; and parsonages, whether of local churches or districts, and whether occupied by the pastor permanently or rented for his benefit. The occasional leasing of such buildings for schools, public lectures or concerts or the leasing of such parsonages shall not render them liable to taxation.² The endowment funds and real

52 Wis. 452.
71 Wis. 88.
65 Wis. 257.
64 Wis. 579.
12 Wis. 26.
71 Wis. 568.
33 Wis. 365; 36
Wis. 438
Other public
property.
95 Wis. 424.

Property of
religious
societies.

65 Wis. 595.
76 Wis. 587.
96 Wis. 636.

¹ Section 1191, Statutes of 1898, reads as follows: "Real property upon which the county holds any certificate of tax sale shall continue liable to taxation and to sale for unpaid taxes, and the county shall be the exclusive purchaser at the sale; but when a tax deed shall be issued to the county and it shall hold tax certificates of sale unredeemed on the same property for two successive years subsequent to the date of the sale on which such deed shall issue, including certificates of sale made prior to the passage of these statutes, such property shall thereafter be exempt from taxation until the same is sold by the county. The county clerk shall annually, before the first day of June, furnish to the assessors of each town a list of the lands in such town exempt under this section. Nothing in this section shall be so construed as to apply to lands owned by minors, idiots or insane persons."

² Section 1192, Statutes of 1898, a part of the chapter on religious societies, provides as follows: "Such corporation may by its by-laws, fix the number of its trustees, not less than three nor more than nine, and their term of office, the manner of appointing or electing the same, and the qualifications for membership therein. It may take, receive, purchase, hold, and use both real and personal estate for the purposes of its incorporation, and no other; and lease, mortgage, sell, and otherwise dispose of the same or any portion thereof, in the manner provided by its by-laws; and may also take by purchase, gift or otherwise, and forever hold and improve any lands intended to be used for cemetery grounds or burial places, subject to the provisions and restrictions, so far as applicable, in chapter fifty-nine. It shall be lawful for such corporation to hold all lands then owned by it, other than and in addition to the grounds so purchased, and to improve the same by the erection of new buildings thereon, or otherwise, for the purposes of revenue, to be devoted to the uses of such corporation, and in promoting religious and charitable works, and at pleasure to lease, mortgage and sell the same. And it shall be lawful for any such corporation at any meeting, which it may hereafter hold for the election of its trustees, whether designated by such corporation as trustees, wardens and vestrymen, or otherwise, to make provision by resolution to be entered upon the record of such meeting for the election of its said trustees in classes, and to determine by such resolution what number or proportion of its said trustees shall be comprised in each class and also the term for which each class shall hold their office; and thereafter, as the term of each class shall expire, their successors shall be elected in accordance with the provisions of said resolution; provided, however, that such property shall not be exempt from taxation."

and personal estate of any public library association organized under the laws of this state, which, or the income of which, shall be used or invested for the purposes of such association.

Property of
agricultural
societies.

4. Personal property owned and used exclusively by the state or any county agricultural society, and the lands owned and used by any such society exclusively for fair grounds.

Fire engines,
buildings and
grounds.

5. Fire engines and other implements used for extinguishing fires, owned or used by any organized fire company, and the buildings and necessary ground connected therewith owned by such company, and used exclusively for its proper purposes.

Property of
Indians.

6. The property of Indians who are not citizens, except lands held by them by purchase.

29 Wis. 383.
33 Wis. 505.
51 Wis. 63.

Burial
grounds,
tombs' trust
funds.

7. Lands used exclusively as public burial grounds, and tombs and monuments to the dead therein; also all property held by donation, bequest or in trust for cemetery associations under the provisions of section 1447.¹

Pensions.

8. Pensions receivable from the United States.

Stock in cor-
poration.
94 Wis. 587.

9. Stock in any corporation in this state which is required to pay taxes upon its property in the same manner as individuals.

Debts due
equal to debts
owing.

10. So much of the debts due or to become due to any person as shall equal the amount of bona fide and unconditional debts by him owing.

53 Wis. 437.
57 Wis. 142.
100 U. S. 539.
92 Wis. 236.

¹ Section 1447, Statutes of 1898, provides in part, and so far as is material to the exemption, as follows: "Any cemetery association organized under any law of this state may take by gift, bequest, devise or purchase, and hold not exceeding forty acres of land, to be held and occupied exclusively for the burial of the dead, and personal property not exceeding ten thousand dollars in value, which shall be applied to promote the objects of the association; but when the cemetery grounds of any such association are situated near to and without the limits of a city of more than ten thousand and less than one hundred thousand inhabitants such association may so take, hold and use not exceeding sixty acres of land; but when near to and without the limits of a city of one hundred thousand inhabitants or more such association may so take, hold and use not exceeding one hundred and sixty acres of land. . . . Every such association and every city, village or town owning and using lands for cemetery purposes shall take, hold and use such gifts, bequests or devises of personal or real property or the income and proceeds thereof as may be made in trust or otherwise for the improvement, maintenance, repair, preservation or ornamentation of any lot, vault, tomb, chapel or other structure in such cemetery, according to the terms of the gift, bequest or devise, and in accordance with such reasonable rules and regulations as may be made by the officers charged with the duty of caring for the cemetery. If money is given or bequeathed for any such purpose and without direction as to the manner of its investment, the income of which is directed to be used for any such purposes, it shall be invested by the proper officers in bonds of the United States, of this state or of some county, city, village, town or school district in this state, or on bond or note secured by mortgage on property in amount not exceeding one-half the value of such property. . . . Property given, bequeathed or devised and trusts created for any of the purposes herein authorized shall be exempt from taxation and from the operation of the laws against perpetuities, accumulations and mortmain. Every cemetery association may erect upon the lands owned by it a suitable building in which to hold burial services."

11. Wearing apparel, family portraits, private libraries, not exceeding in value two hundred dollars, kitchen and other household furniture, not exceeding in value two hundred dollars, and also growing crops.

Wearing apparel, etc.

12. Provisions and fuel provided by the head of a family to sustain its members for six months; but no person paying board shall be deemed a member of a family.

Provisions and fuel.

13. All the personal property of all insurance companies that now are or shall be organized or doing business in this state.

Personal property of insurance companies.

14. The track, right of way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad in this state, belonging to any railroad company, including pontoon or pile and pontoon railroads, and they shall henceforth remain exempt from taxation for any purpose, except that the same shall be subject to special assessments for local improvements in cities and villages; and all lands owned or claimed by any such railroad company not adjoining its track shall be subject to all taxes. The provisions of this subdivision shall apply to every person, company or corporation engaged in the operation, management and maintenance of a street railway operated by mechanical power only, and to any such person, company or corporation engaged in the manufacture or furnishing of electric light or power, whether exclusively engaged therein or operating a plant or works separate from other works which are not within this exemption;¹ provided, he or it shall pay a license fee upon gross earnings under the provisions of sections 1222*c*, 1222*d*, 1222*e*,² 1222*f*, 1222*g*, 1222*h*, 1222*i*, and 1222*j*, or a like statute requiring such a fee upon gross earnings, in which case all personal property, franchises and real estate owned and actually and necessarily used by such person, company or corporation in the operation of its business shall be exempt from taxation and other license fees; but nothing contained in this subdivision shall be construed to conflict with or in any wise affect the validity or force of section 959-38.

Railroad, street railroad, and electric light and power property.

34 Wis. 271.
52 Wis. 37.
57 Wis. 137.
35 Wis. 257.
87 Wis. 188.
48 Wis. 663.
29 Wis. 116.
22 Wis. 54.
89 Wis. 435.
90 Wis. 550.

¹ See chapter 354, laws of 1899, on page 10.

² Sections 1222*c*, 1222*d*, and 1222*e*, Statutes of 1898, are amended by chapter 354, laws of 1899, but not so as to affect the exemption of street railway property operated by mechanical power only.

Personal prop-
erty of tele-
graph com-
panies.

15. The property, except real estate, of all companies which are or shall be engaged in the business of telegraphing in this state.

Milwaukee
Home of
Friendless.

16. The real estate of the home of the friendless in the city of Milwaukee, not exceeding one lot in amount, is exempted so long as the same shall continue to be used as such home.

Agricultural
and industrial
fairs, property
of.

17. All property of any corporation or association formed under the laws of this state for the encouragement of industry by agricultural and industrial fairs and exhibitions which shall be necessary for fair grounds, while used exclusively for such fairs and exhibitions; provided, the quantity of land so exempt shall not exceed eighty acres, and that such corporations or associations may permit such fair grounds to be used for celebrations or as places of amusement.

Tree belts,

18. Such tree belts as are or may be planted and maintained in compliance with chapter 61 of these statutes.¹

Public parks,
etc.

19. All lands used as a public park or monument ground belonging to any military organization and not used for gain shall be exempt from taxation.

Armories.

21. The armory owned by any regiment, battalion or company of the Wisconsin national guard and used for military purposes by such organization; but such property shall be subject to local assessments for the improvement of streets or sidewalks, or for the construction and repair of sewers or drains.

Property used
for manufac-
turing zinc.

22. The property of any corporation or association formed under the laws of this state, used exclusively for the purpose of manufacturing oxide of zinc or metallic zinc, from native ores of the state, shall be exempt from taxation for a period of three years.

Turner socie-
ties.

76 Wis. 587.

23. All of the real and personal property of the turner societies which are or may be incorporated under the laws of this state, which is used exclusively for educational purposes, is hereby exempted from taxation.

Building and
loan associa-
tions.

24. The capital stock, instalments paid in and securities taken for moneys advanced to its own members of any mutual savings fund or loan and building association organized under the laws of this state.

¹ See pages 60, 61.

26. All real and personal property of any public art gallery or of any corporation created without capital stock for the sole purpose of maintaining, regulating and managing a public art gallery in this state shall be exempt from taxation; provided that the public shall have access to such art gallery free of charge not less than three days in each week.

Public art galleries.

27. The property of all telephone companies and of persons or associations engaged in the business of transmitting messages by telephone, or the renting, letting or keeping of telephones, wires or batteries for that purpose, except real estate not connected with or used in carrying on their business.

Telephone companies.

28. The capital stock of mutual co-operative corporations organized under chapter 86.¹

Mutual co-operative corporations

29. All wagons having tires at least three inches wide, used by any farmer in his vocation as such; and all wide-gauge sleighs measuring four feet and six inches from center to center of runners and employed by any person for his own use.

Wide-tired wagons and wide-gauged sleighs.

30. The real estate of the Milwaukee medical college, described in chapter 292 of the laws of 1895.²

Milwaukee medical college.

31. All the property of trust or annuity corporations organized under chapter 86,³ except real estate owned by them.

Trust, etc., corporations.

32. All the property of corporations organized under chapter 86⁴ for the guaranty of title.

Title guaranty corporations.

33. All the real and personal property of the Milwaukee orphan asylum.

Milwaukee orphan asylum.

34. All factories or plants for the manufacture and refining of beet sugar, and all property, real or personal, used in connection therewith and

Beet sugar factories.

¹ Of the Statutes of 1898.

² Ch. 292, 1895, approved April 19, 1895, and published April 23, 1895, is as follows: "Section 1. The real estate owned by the Milwaukee medical college, described as follows, to-wit: The north ninety-three and one-half feet of lots number four, five and six, in block number one hundred and seventy four in the fourth ward in the city of Milwaukee, county of Milwaukee, and state of Wisconsin, being ninety-three and one-half feet in front on Ninth street by one hundred and fifty feet in front on Wells street, and the buildings and appurtenances therein situated, or hereafter erected or constructed thereon during the time hereinafter mentioned, is hereby exempted from general taxation for and during the term of six years from and after the passage and publication of this act, provided, however, that the said premises be used for hospital purposes, and at least one-fourth of the patients shall be treated without charge during said time; and whenever said premises shall cease to be so used, their exemption from taxation shall cease.

"Section 2. This act shall take effect and be in force from and after its passage and publication."

³ Of the Statutes of 1898.

⁴ Ibid.

necessary to the prosecution of the business thereof, for five years from the second day of April, 1897, except that such real property shall be subject to special assessments for local improvements in cities and villages.

Plank and toll roads.

35. All the property of every kind actually used in operating any plank or toll road.

Property of corporations organized to create and maintain parks, drives and boulevards.

Chapter 55 of the laws of 1899 provides for the organization of corporations to create and maintain parks, drives and boulevards, and hold the same in trust for any city, except cities of the first class, whether incorporated by general law or special act. Section 8 of that chapter provides: "All lands acquired by any corporation organized under this act or subject to its control and management, shall be held in trust as aforesaid for public parks, boulevards and pleasure drives for the recreation, health, welfare and benefit of the public, and shall be free to all persons, subject to such necessary and reasonable rules and regulations as shall, from time to time be adopted under the provisions of this act, for the well ordering and government thereof. And all such lands and personal property so held in trust for such purposes shall be exempt from taxation; provided however, that such lands only as are used for parks, boulevards and pleasure drives shall be exempt from taxation."

Property of express companies.

Chapter 111, laws of 1899, provides for a tax on express companies. Section 1 is as follows: "Any person, or any joint stock company, partnership, association or corporation, wherever organized or incorporated, conveying to, from or in this state, money or property of any kind, by express (not including railroad or steamship companies engaged in the ordinary transportation business), shall be deemed to be an express company."

Section 4 of that act declares the manner in which the state board of assessment shall levy a tax on such companies, and expresses that "the tax so assessed and levied by said board shall be in lieu of all other taxation of such express company in this state."

Property of sleeping car companies.

Chapter 112, laws of 1899, provides for the taxation of sleeping car companies. Section 1 is as follows: "Any person, persons, joint stock company, co-partnership, association or corporation, wherever organized or incorporated, owning any

cars known as dining, buffet, chair, parlor, palace or sleeping cars, which shall be used upon railroads within this state, unless the ownership of such cars be identical with that of the lines of railroad on which they are operated, shall be deemed and held to be a sleeping car company."

Section 4 of that act prescribes how the state board of assessment shall levy such tax, and declares: "And such tax when paid shall be in lieu of all other taxes and licenses of every nature against such sleeping car company."

Chapter 113, laws of 1899, provides for a tax on the property of freight line companies. Its first section is as follows: "Any person or any joint stock company, partnership, association, or corporation, wherever organized or incorporated, whose principal business is furnishing or leasing any kind of railroad cars as a common carrier, except dining, buffet, chair, parlor, palace or sleeping cars, to be used on, or in the operation of the line of any railroad company wholly or partly within this state, not being the owner or lessee of such railroad, shall be deemed a freight line company."

Property of
freight line
companies.

Section 4 of that chapter fixes the method by which the state board of assessment shall levy such tax, and declares: "And such tax when paid shall be in lieu of all other taxes and licenses of every nature against such freight line company."

Chapter 114, laws of 1899, provides for a tax on the property of equipment companies. Section 1 of that act, as amended by chapter 277, laws of 1899, is as follows: "Any person, or any joint stock company, partnership, association, or corporation, wherever organized or incorporated, whose principal business is furnishing or leasing any kind of railroad cars to common carriers or shippers, except sleeping cars, to be used on, or in the operation of the line of any railroad company wholly or partly within this state, not being the owner or lessee of such railroad, shall be deemed an equipment company."

Property of
equipment
companies.

Section 4 of the first-mentioned chapter directs how the state board of assessment shall levy such tax, and says: "And such tax when paid shall be in lieu of all other taxes and licenses of every nature against such company."

WHERE TO BE ASSESSED.

Real property.

55 Wis. 114.

58 id. 546.

13 id. 398.

18 id. 350.

60 id. 453.

Personal property, where assessed.

3 Pin. 267.

14 Wis. 366, 623.

20 Wis. 634.

42 Wis. 97.

53 Wis. 548.

55 Wis. 459.

60 Wis. 453.

62 Wis. 230.

63 Wis. 78.

66 Wis. 290.

75 Wis. 140.

79 Wis. 152.

85 Wis. 76.

86 Wis. 189.

94 Wis. 503.

SECTION 1039, Statutes of 1898. All real property not expressly exempt from taxation shall be entered upon the assessment roll in the assessment district where it lies.

SECTION 1040, Statutes of 1898, as amended by section 2, chapter 346, laws of 1899. All personal property shall be assessed in the assessment district where the owner resides, except as otherwise provided. If such owners be non-residents of the state, or foreign associations or corporations, but having an agent residing in this state in charge of such property, then the same shall be assessed in the district where such agent resides, otherwise in the district where the same is located, except as otherwise provided. Merchants' goods, wares, commodities kept for sale, ice cut and stored, tools and machinery, manufacturers' stock, farm implements, cord wood, live stock and farm products, excepting grain in warehouse, shall be assessed in the district where located. Saw logs and timber which are to be sawed or manufactured in any mill within this state which is owned or leased by the owner of such logs or timber, or in which such logs or timber are to be sawed or manufactured by or for the owner thereof, shall be assessed as manufacturer's stock in the district where such mill may be located. Saw logs, timber, railroad ties, lumber and other articles, not being manufacturers' stock, shall be assessed where the owner or agent having the same in charge in the case aforesaid resides. No change of location or sale of any personal property after the first day of May in any year shall affect the assessment made in such year. As between school districts, the location of personal property for taxation shall be determined by the same rules as between assessment districts; provided, that whenever the owner or occupant shall reside upon any contiguous tracts or parcels of land which shall lie in two or more assessment districts, then the farm implements, live stock and farm products of such owner or occupant, used, kept or being upon such contiguous tracts or parcels of land, shall be assessed in the assessment district

where he resides at the time of such assessment. All saw logs, timber, railroad ties or telegraph poles cut in this state, owned by any person or corporation not residing and having no agent therein, shall be assessed in the assessment district where the same shall be banked or piled for shipment either by water or railroad. It shall be the duty of the assessor of the assessment district in which ice, saw logs, timber, railroad ties or telegraph poles owned by non-residents as aforesaid may be located to ascertain at any time during the month of April in each year the amount of such property in his assessment district, by actual view as far as practicable, fix the value of said property and assess the same to the said owners as other personal property is valued and assessed.

SECTION 1041, Statutes of 1898. The residence of an incorporated company, for the purposes of the preceding section, shall be held to be in the assessment district where the principal office or place of business of such company shall be.

Residence of corporations.
83 Wis. 590.
90 id. 550.

SECTION 1042, Statutes of 1898. All the stock of every bank or banking association, whether organized under authority of any law of this state or of any act of the congress of the United States, and all the capital stock of every person, association or other corporation whatever engaged in the business of banking, buying and selling exchange and receiving deposits shall be assessed and taxed in the county and assessment district where such bank or banking association or where such person, association or corporation is located for the transaction of business.

Bank stock.
53 Wis. 440.

SECTION 1042a, Statutes of 1898, providing a special method for assessing steamboats, vessels and other water-craft, was repealed by chapter 303, laws of 1899, which was published May 2, 1899.

Steamboats, etc., law providing a special method for assessing repealed.

SECTION 1042b, Statutes of 1898. Leaf tobacco, whether in the hands of the grower or dealer, shall be listed and valued by the assessor of the assessment district where the same is located on May first of the year in which the assessment is to be made, and no tobacco then located in this state shall be considered in transit unless it has actually been started on its journey or has been delivered and consigned to a common carrier for

Leaf tobacco.

shipment. Any assessor who shall knowingly fail to list and value according to law any and all leaf tobacco located in his district on May first of the year of making his assessment shall be punished as provided in section 4550.¹

TO WHOM TO BE ASSESSED.

Real property.

20 Wis. 305.
23 Wis. 364.
25 Wis. 490.
28 Wis. 456.
37 Wis. 645.
42 Wis. 391.
63 Wis. 369.
64 Wis. 596.
70 Wis. 118.
71 Wis. 103.
92 Wis. 404.

SECTION 1043, Statutes of 1898. Real property shall be entered in the name of the owner, if known to the assessor, otherwise to the occupant thereof if ascertainable, and otherwise without any name. The person holding the contract or certificate of sale of any real property contracted to be sold by the state, but not conveyed, shall be deemed the owner for such purpose. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name. The real estate of an incorporated company shall be entered in the same manner as that of an individual. Real property held under lease from any religious, scientific, literary or benevolent association, but otherwise exempt, shall be assessed to the lessee.

Personal property.

3 Pin. 267.
61 Wis. 656.
66 Wis. 291.
75 Wis. 142.
90 Wis. 550.

SECTION 1044, Statutes of 1898, as amended by chapter 229, laws of 1899. Personal property which is liable to taxation shall be assessed to the owner thereof except as in this section provided. The assessor shall place upon the assessment roll opposite the name of each person liable to assessment on personal property as hereinafter provided the valuation of all personal property owned by himself or wife or which he has in charge or possession as lessee, occupant, agent, mortgagee, pledgee, parent, guardian, executor, administrator, trustee, assignee, or receiver, which is liable to taxation. All the personal property of a partnership shall be entered in the partnership name and each partner shall be liable for the whole tax. All the personal property of one or more persons doing business under an adopted name (as, for example, Mariana Agramonte and Gregorico Legaspi doing business under the name, Philippine Laundry), shall be entered in the adopted name, and such persons interested in

¹ Section 4550, Statutes of 1898, imposes, for neglect of official duty, a penalty by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars.

such business shall be liable jointly and severally for the whole tax. Bank stock shall be entered in the names of the holders of the several shares thereof respectively, and the capital stock of every person, association or corporation (other than banks) engaged in the business of banking, buying and selling exchange and receiving deposits shall be entered in the names of the several owners thereof respectively. In case of the death of the owner of the property and an administrator or executor be not appointed before the succeeding first day of May the property shall be assessed to the estate of such owner; provided, that in case property is assessed to any person as trustee, lessee, occupant, agent, mortgagee, pledgee, parent, guardian, executor, administrator, assignee or receiver, and before the time arrives for the payment of the taxes, such trustee, lessee, occupant, agent, mortgagee, pledgee, parent, guardian, executor, administrator, assignee or receiver, shall render a final account as such trustee, lessee, occupant, agent, mortgagee, pledgee, parent, guardian, executor, administrator, assignee or receiver, and account to the persons entitled thereto for their share of said property, it shall be lawful for such trustee, lessee, occupant, agent, mortgagee, pledgee, parent, guardian, executor, administrator, assignee or receiver to retain out of the amounts to be paid to the persons entitled thereto a sufficient amount to cover the taxes assessed upon said property.

HOW TO BE ENTERED AND DESCRIBED ON ROLL.

SECTION 1045, Statutes of 1898. The assessor shall enter upon the assessment roll opposite to the name of the person to whom assessed, if any, as before provided, in regular order as to lots and blocks, sections and parts of sections, except that so much as is within the limits of a village shall be assessed in one continuous part of the roll from the best information he can obtain, a correct and pertinent description of each parcel of real property in the assessment district not exempt from taxation and the number of acres in each tract containing more than one acre. When two or more lots or tracts owned by the same

Real property.

20 Wis. 305.

23 Wis. 364.

25 Wis. 490.

28 Wis. 456.

56 Wis. 269.

96 Wis. 489.

person are deemed by the assessor so improved or occupied with buildings as to be practically incapable of separate valuation they may be entered as one parcel. Whenever any tract, parcel or lot of land shall have been surveyed and platted and a plat thereof recorded according to law, the assessor shall designate the several lots and subdivisions of such platted ground as they are fixed and designated by such plat.

Public lands
and lands
mortgaged
to the state.

SECTION 1046, Statutes of 1898. The secretary of state shall annually, before the first day of May, make and transmit to the county clerk of each county an abstract containing a correct and full statement and description of all public lands sold and not patented by the state, and of all lands mortgaged to the state lying in his county; and immediately on receipt thereof the county clerk shall make and transmit to the clerk of each town or city in the county a list from said abstract of such lands lying in such town or city, if any. Every assessor shall enter on the assessment roll, in a separate column, under distinct headings, a list of all such public and mortgaged lands, and the same shall be assessed and taxed in the same manner as other lands, without regard to any balance of purchase-money or loans remaining unpaid on the same.

Lands, how
described in
rolls.

13 Wis. 641.
14 Wis. 523.
18 Wis. 350.
26 Wis. 366.
28 Wis. 456.
31 Wis. 359.
32 Wis. 478.
36 Wis. 438.
64 Wis. 18.
68 Wis. 207.
69 Wis. 355.

SECTION 1047, Statutes of 1898. In all assessment and tax rolls, and in all advertisements, certificates, papers, conveyances or proceedings for the assessment and collection of taxes, and proceedings founded thereon, as well heretofore as hereafter, any descriptions of land which shall indicate the land intended with ordinary and reasonable certainty and which would be sufficient between grantor and grantee in an ordinary conveyance shall be sufficient; nor shall any description of land according to the United States survey be deemed insufficient by reason of the omission of the word quarter or of the figures or signs representing it in connection with the words or initial letters indicating any legal subdivision of lands according to government survey. Where a more complete description may not be practicable and the deed describing any piece of real property is recorded in the office of the register of deeds for the county, a description stating the volume and page where recorded, and the

section, village, or, if within a city, the ward, where the property is situated, shall be sufficient.

SECTION 1047a, Statutes of 1898. Whenever any congressional subdivision of land of forty acres or less or any government fractional lot situated outside the limits of any incorporated city is owned by two or more persons in severalty, and the description of one or more of the different parts or parcels thereof cannot, in the judgment of the county clerk, be made sufficiently certain and accurate for the purposes of assessment and taxation without noting the metes and bounds of the same, said county clerk shall notify such owners and proprietors by mail or personally, and if any of such owners and proprietors are non-residents of the county and their residence is unknown, by publication of such notice once a week for three successive weeks in any newspaper published in the county where such lands are situate, that they are required to make or cause to be made, certified, acknowledged and recorded a plat thereof in the manner and subject to all the conditions of law mentioned in sections 2268 and 2269. If such owners or proprietors, whether so notified or not, fail or neglect to execute and file for record such plat for thirty days after the issuance of said notice the county clerk shall cause such plat to be made and filed for record, and for such purpose may cause to be done all necessary surveying and make and sign all the certificates and acknowledgments in said sections mentioned to be made, signed by the owners; but in lieu of the statement by the owners required in section 2269 said clerk shall annex a statement to the plat, giving the names of the owners of record of the several subdivisions and his certificate that such plat has been executed by him by reason of the failure of the owners or proprietors so named to do so. In any such plat so made by the county clerk no subdivision shall be recognized or marked thereon unless the same shall appear of record in the office of the register of deeds, and no street, alley, lane or roadway or dedication to public or special use shall be marked thereon unless the same shall be reserved or provided for in some conveyance of record. Said clerk shall file said plat for record, and when so filed for record it shall have the same

Platting lands
without a city
for purpose
of assessment.

effect for all purposes as if executed, acknowledged and recorded by the owners or proprietors themselves. A correct statement of the costs and expenses of such plat, surveying and recording, verified by oath, shall be laid before the first session of the county board next to be held; said board shall audit and allow the same and order its payment out of the county treasury. Before the first day of May in each year the county clerk shall notify the town clerks of the making and recording during the preceding year of any such plats affecting land in their several towns.

Platting lands
in a city for
purpose of
assessment.

SECTION 1047*b*, Statutes of 1898. Whenever any congressional subdivision of land as mentioned in section 1047*a*, situated within the limits of any city, is owned by two or more persons in severalty and the description of one or more of the different parts or parcels thereof cannot, in the judgment of the common council, be made sufficiently certain and accurate for the purposes of assessment and taxation without noting the metes and bounds of the same, said council may so declare by resolution, and in and by such resolution shall direct some officer or board designated therein to cause the same to be platted; and upon the passage of said resolution such officer or board shall proceed to give notice as provided in section 1047*a*, and in default of compliance therewith may cause such land to be platted and acknowledge the same, and have the plat thereof recorded in the manner and with the effect mentioned in said section; provided, that such plat made by such officer or board shall not contain any other subdivision nor any metes or bounds of any subdivision or parcel of land other than such as shall appear of record in the office of the register of deeds; and the surveyor's certificate mentioned in section 2269 need state only the fact that he has platted the parcels of land correctly and has designated them by the numbers and titles of subdivision as appears on said plat. The resolution of the council, certified by the clerk, shall in such cases be recorded with the plat. The expenses of making and recording such plat shall be paid out of the general fund of such city.

Assessment as
one parcel.

SECTION 1048, Statutes of 1898. No assessment of real property which has been or shall be made

shall be held invalid or irregular for the reason that several lots, tracts or parcels of land have been assessed and valued together as one parcel and not separately, where the same are contiguous and owned by the same person at the time of such assessment.

20 Wis. 228, 305.
25 Wis. 490.
26 Wis. 70.
33 Wis. 76.
37 Wis. 645.
46 Wis. 164.
67 Wis. 221.
45 Fed. Rep. 707
96 Wis. 489.

SECTION 1049, Statutes of 1898. The assessor shall place in one distinct and continuous part of the assessment roll all the names of persons assessed for personal property, with a statement of such property in each village in his assessment district, and foot up the valuation thereof separately; otherwise he shall arrange all names of persons assessed for personal property on his roll alphabetically so far as he conveniently can. He shall also place upon the assessment roll, in a separate column and opposite the name of each person assessed for personal property, the number of the school district in which such personal property is subject to taxation.

Assessment of
personal prop-
erty, how en-
tered.
65 Wis. 473.

SECTION 1050, Statutes of 1898. Every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the following named items of personal property assessed to such person, and which shall constitute the assessed valuation of the several items of property therein described, to-wit:

Number and
value of items
of personal
property.

1. The number and value of horses of all ages.
2. The number and value of neat cattle of all ages.
3. The number and value of mules and asses of all ages.
4. The number and value of sheep and lambs.
5. The number and value of swine.
6. The number and value of wagons, carriages and sleighs.
7. The number and value of gold and silver watches.
8. The number and value of pianos, organs and melodeons.
9. The value of bank stock.
10. The value of merchants' and manufacturers' stock.
11. Amount of money, accounts, bonds, credits, notes and mortgages.
12. Value of leaf tobacco.

13. The value of logs, timber, lumber, ties, poles and posts, not manufacturers' stock.

14. Number and value of steam and other vessels.

15. Value of real and personal property and franchises of water and light companies.

16. Number and value of all bicycles.

17. Value of all other personal property except such as is exempt from taxation.

18. Total value of all personal property.

ASSESSMENT OF BANK STOCK.

Statements to be furnished assessor.

23 Wis. 655.

25 Wis. 112.

41 Wis. 241.

53 Wis. 440.

89 Wis. 351.

95 Wis. 359.

SECTION 1051, Statutes of 1898. Upon the demand of the assessor, the president, cashier or other officer in charge of any incorporated bank shall make out and deliver to such assessor annually, before the first day of June, a statement showing the name and residence of each stockholder therein on the first day of May preceding and the amount of stock owned or held by him on that day. And the assessor shall assess said bank stock as other taxable property in his assessment district.

HOW PROPERTY TO BE VALUED.

Rule as to real estate.

16 Wis. 1.

18 Wis. 350.

29 Wis. 51, 599.

33 Wis. 76.

37 Wis. 75.

42 Wis. 502, 527.

43 Wis. 48, 55.

45 Wis. 519.

46 Wis. 163.

49 Wis. 645.

63 Wis. 647.

65 Wis. 298.

72 Wis. 158.

72 Wis. 161.

76 Wis. 552.

77 Wis. 172.

81 Wis. 554, 562.

82 Wis. 322, 331.

21 Wis. 688.

29 Wis. 51.

55 Wis. 113.

52 Wis. 384.

60 Wis. 70.

54 Wis. 580.

SECTION 1052, Statutes of 1898. Real property shall be valued by the assessor either from actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefor at private sale. In determining the value the assessor shall consider, as to each piece, its advantage or disadvantage of location, quality of soil, quantity of standing timber, water privileges, mines, minerals, quarries or other valuable deposits known to be available therein and their value. Real property held under lease from any religious, scientific, literary or benevolent association, but otherwise exempt, shall be assessed to the lessee. The assessor, having fixed the value, shall enter the same opposite the proper tract or lot in the assessment roll.

Land inspectors, and use of their reports by assessors.

Sections 1053 and 1054, R. S. of 1878, were repealed by chapter 438, laws of 1891, with a proviso expressing "that any county having conformed to the provisions of said sections 1053

and 1054, and having on file with its proper officers the inspectors' lists as provided in section 1054, may have the use and benefit thereof as provided in said section 1054." Said chapter 438, of 1891, was not repealed by the Statutes of 1898. The sections referred to, and that chapter, may be of application in some county or counties, and hence the former are given in a note.¹

SECTION 1055, Statutes of 1898. All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value; and after arriving at the total valuation of all articles of personal property

Rule as to
personal prop-
erty.
67 Wis. 336.

¹ SECTION 1053. The county board of any county in this state may in their discretion in any year, appoint as many land inspectors as they shall think necessary, to be chosen by ballot and assign to each by resolution any district or territory in the county for examination, and prescribe the time in which it shall be made. Each such inspector shall take and subscribe an oath of office, and file it with the county clerk. He shall then proceed to personally examine each and every forty acre tract or other legal subdivision of a section of entered land in such district, and make a list and description thereof substantially in the following form:

Description.	Section.	Town.	Range.	Timber	Soil.	Timber cut off	Amon't of tin. oer.	Distance from.	Re-marks.
N. E. N. E. }				Pine or hard wood, as the case may be.	Sandy or good soil, swamp, as the case may be.	Cut off, or partly cut, as the case may be.	100,000 feet board measure, as the case may be.	Logging stream, 1, 2 or 3 miles, as case may be.	Burnt over or wind- fall.
Lot No.									

He shall attach to such list, when completed, his affidavit that he has personally examined, since his appointment as land inspector, in such year, each tract of land in the annexed list and that the description set opposite each tract therein is substantially a true description of the same to the best of his knowledge and belief, and shall file the same with the county clerk; and thereupon his duties as land inspector shall cease. The county clerk shall immediately cause so many copies of such list to be printed as the county board may have directed, and the same to be published in a newspaper, if so directed, and shall on or before the next first day of June, send one or more printed and certified copies of such list to each assessor and town clerk in the county. The county board may prescribe the compensation of each such inspector.

SECTION 1054. Every assessor in the counties named in the preceding section, receiving any such list, may fix the value on his assessment roll of any land described therein, except improved lands, with the aid of such list last filed, and others theretofore filed, upon the principles prescribed in section one thousand and fifty-two, without making a personal examination thereof; and if any person owning any tract of land shall file with the assessor affidavits showing that the timber has been cut therefrom, and thereby the land rendered of little value, the assessor may, if satisfied of the truth thereof, take such fact into consideration. Every assessor shall deliver to his successor, all such affidavits and such certified lists received from the county clerk.

which he shall be able to discover as belonging to any person, if he have reason to believe that such person has other personal property consisting of money, credits, debts due or to become due, or any other thing of value liable to taxation, he shall add to such aggregate valuation of personal property an amount which, in his judgment, will render such aggregate valuation a just and equitable valuation of all the personal property liable to taxation belonging to such person.

Examination
of owner of
property; pen-
alty for accept-
ing unsworn
statement.

1 Wis. 345.
14 Wis. 366.
18 Wis. 257.
25 Wis. 271.
46 Wis. 364.
57 Wis. 143.
59 Wis. 675.
63 Wis. 79.
67 Wis. 336.
95 Wis. 359.

SECTION 1056, Statutes of 1898. To determine the amount and value of personal property for which any person should be assessed, other than money, notes, bonds, mortgages or other securities, any assessor may examine such person under oath as to all such items of property and the true value thereof; and should any person refuse to so testify, or should any assessor or the board of review hereinafter provided for desire further evidence, they may call upon other persons as witnesses to give evidence under oath as to the items and value of the personal property of such person. To determine the amount of money, notes, bonds, mortgages or other securities for which any person should be assessed, and the amount of indebtedness which any person may be entitled to deduct from credits as exempt, such person shall be required to make a statement thereof under oath, giving the average amount of such money, notes, bonds, mortgages or other securities owned or held by him, and the average amount of indebtedness which he may be so entitled to deduct for each and every month during the year ending on the first day of May, and the average amount for such year, so determined, shall be assessed for taxation. Any assessor who accepts any statement required by this section in regard to moneys, notes, bonds, mortgages or other securities or evidences of credit for which any person should be assessed without such person being before him sworn and subscribing to such statement shall be punished by fine of not less than one hundred dollars nor more than three hundred dollars.

False state-
ment concern-
ing personal
property, pen-
alty for mak-
ing.

SECTION 1056a, Statutes of 1898. Any person, firm or corporation in this state owning or holding personal property of any nature or description, individually or as agent, trustee, guardian

administrator, executor, assignee or receiver, ^{88 Wis. 481.} which property is subject to assessment, who shall intentionally make a false statement to the assessor of his assessment district or to the board of review thereof for the purpose of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of ten dollars for every one hundred dollars or major fraction thereof so withheld from the knowledge of such assessor or board of review. It is hereby made the duty of the district attorney of any county, upon complaint made to him by any tax payer of the assessment district in which it is alleged that property has been so withheld from the knowledge of the assessor or board of review, or not included in said statement, to investigate the case forthwith and bring an action in the name of the state against the person so complained of. All forfeitures collected under the provisions of this section shall be paid into the county treasury.

Duty of district attorney.

SECTION 1057, Statutes of 1898. The assessor may value bank stock or capital stock according to his best judgment, if in his opinion the same shall have been fixed too low in the statement of the bank officer, person or agent, furnished according to section 1051,¹ or if such statement shall be refused on his demand therefor.

Valuation of bank or capital stock.
53 Wis. 440.
94 id. 587.

FORMER ERRORS TO BE CORRECTED.

Section 1058, Statutes of 1898, providing for the correction of any error made in copying any assessment roll during the preceding year, was repealed by chapter 323, laws of 1899.

Sec. 1058 repealed.

SECTION 1059, Statutes of 1898, as amended by chapter 50, laws of 1899. Real or personal property omitted from assessment in any of the three next previous years by mistake or inadvertence, unless previously re-assessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year 18— (giving year of omission) and affixing a just valuation to each entry for a former year as the same should then have been assessed according to his best judgment, and taxes shall be appor-

Property omitted from previous assessment.

tioned and collected on the tax roll for such entry.

BOARD OF REVIEW.

How constituted; meeting; notice, adjournment.

18 Wis. 237.

20 Wis. 191.

22 Wis. 639.

24 Wis. 303.

25 Wis. 271, 594

25 Wis. 594.

29 Wis. 444.

56 Wis. 660.

66 Wis. 190.

73 Wis. 306.

75 Wis. 553.

82 Wis. 515, 533.

90 Wis. 550, 569.

91 Wis. 649.

SECTION 1060, Statutes of 1898. The supervisors, clerk and assessors of each town, the mayor, clerk and assessors of each city, the president, clerk and assessors of each village shall constitute a board of review for such town, city or village. Such board shall meet annually on the last Monday of June at its town, city or village clerk's office; provided, that in towns it may meet at the place where the last annual town meeting was held. A majority shall constitute a quorum. Notice¹ of the time and place of meeting shall be posted up by such clerk in at least three public places in each town, village or city or ward thereof at least four days prior to such meeting. The town, city or village clerk on such board of review shall be clerk thereof and shall keep an accurate record of all its proceedings. The board may adjourn from day to day or from time to time until its business is completed; provided, that if an adjournment be had for more than one day a written notice thereof shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned; and such board shall receive the same compensation as is allowed by law to assessors; provided, that the provisions of this section shall not be so construed as to alter, repeal, amend or modify the provisions of any city or village charter relating to the cases herein provided for.

Section 925—139, 925—140 and 925—141, Stat-

¹ Form of Notice of Meeting of Board of Review.

Town (city or village) }
of ———, ——— county. } ss.

Notice is hereby given that the board of review for the town, (city or village) of ———, will meet at the office of the undersigned clerk of said town (city or village, or, in case of a town, at the place where the last annual town meeting was held,) at ——— street, No. ———, (if street and number cannot be given, designate location of place of meeting with as much certainty as practicable), on the ——— day of June, 189—, (last Monday of June) at ——— o'clock in the ———noon, for the purpose of reviewing and examining the assessment roll of real and personal property in said town (city or village), and all sworn statements and valuations of real and personal property therein, and of bank stock, and of correcting all errors in said roll whether in description of property or otherwise.

Dated at ———, this ——— day of ———, 189—.

—————, Town, city or village clerk.

ASSESSOR, BERLIN PREC'T.

FROM,

C. A. McIntyre, County Clerk,

• 1000-1000, 1000-1000

1000

1000-1000, 1000-1000

utes of 1898, being a part of the general charter for cities, provide as follows:

SECTION 925—139. In cities of the first class the mayor, clerk, tax commissioner and assessor or assessors shall constitute the board of review, and in all other cities the mayor, assessor or assessors, clerk and one or more members of the council, not exceeding four, to be elected by the council, shall constitute such board.

SECTION 925—140. The board of review shall meet on the first Monday of July of each year and proceed as prescribed by these statutes.

SECTION 925—141. When the roll or rolls shall have been examined and completed by the board of review the assessor or assessors shall deliver the same, as completed and verified as required by these statutes, together with all statements of valuations, to the city clerk, who shall preserve the same in his office.

SECTION 1061, Statutes of 1898. The assessors shall lay before the board of review their assessment roll of the real property and all the sworn statements made by others and valuations made by them of personal property and bank stock. The board shall, under their official oaths, carefully review and examine said roll and statement and all valuations of real and personal property and bank stock, and shall correct any errors in description of property or otherwise; and for that purpose they are hereby required to hear and examine any person or persons upon oath who shall appear before them in relation to the assessment of any property upon said roll or in relation to any property omitted therein; and if it appear that any property has been valued by the assessor too high or too low they shall increase or lessen the same to the true valuation according to the rules for valuing property prescribed in this chapter. They shall determine the correct value of any bank stock which has been valued in his statement thereof by any officer of the bank at one price and by the assessor at a different price. Any person who thinks the aggregate valuation of his personal property by the assessor too high may appear and state to the board under oath the true aggregate valuation of all personal property upon which he is liable to taxation, and if the board shall be satis-

Board's duties and powers.

26 Wis. 393, 620.
29 Wis. 444.
56 Wis. 665.
57 Wis. 557.
73 Wis. 620.
43 Wis. 306.
76 Wis. 430, 550.
81 Wis. 1.
82 Wis. 332, 515.
62 Wis. 523.
59 Wis. 15, 666.
63 Wis. 77.
72 Wis. 158.
90 Wis. 550.
91 Wis. 649.

Persons aggrieved to be heard.

59 Wis. 666.

Assessment
not to be in-
creased with-
out notice.
43 Wis. 620.
76 id. 430.
81 id. 212.

Clerk to keep
record.
90 Wis. 550.

fied of the truth of such statement they shall take the valuation so fixed by him as the true aggregate valuation of his personal property. The board of review shall, when satisfied from the evidence taken that the assessor's valuation is too high or too low, lower or raise the same accordingly, whether the person assessed appear before them or not. The board may also place upon the roll any property they may know to be omitted, and assess the same to the person to whom in right it should be assessed. But they shall not raise any assessment nor assess any property not already on the roll unless the person assessed, if a resident of the town, city or village, or if a non-resident, his agent, if there be one resident therein, or if neither, the possessor of the property assessed, if any, shall have been duly notified¹ of such intention in time to appear and be heard before the board in relation thereto; provided, the residence of such owner, agent or possessor be known to any member of said board. Any person claiming any correction of the assessment may call witnesses to support the same or to show that any property on the roll is assessed too high or too low, and the attendance of witnesses may be compelled by subpoena issued by a justice of the peace. The clerk shall keep a careful record of all changes made and valuations determined on by the board, and shall reduce to writing and preserve the examination and statements of every person and witness taken by the board.

¹ *Form of Notice of hearing on Correction of Valuation.*

Town (city or village) of —, county of —. } ss.

SIR:— It appearing to the board of review for said town (city or village), from the evidence before them, that certain real (or personal) property, or both therein, to-wit: (Describe the property), for which you are liable to assessment, has been valued by the assessor at too low a figure (or has been omitted from the assessment roll) for the year 189—, you are therefore hereby notified that the said board of review will be in session at the office of the clerk of said town (city or village or, in case of a town, at the place where the last annual town meeting was held,) at — No. —, — street (if street and number cannot be given, designate location of place of meeting with as much certainty as practicable) on the — day of —, 189—, at — o'clock in the — noon, at which time and place they intend to raise the valuation of said (or to place upon the said roll and assess such omitted) property, at which time and place you may be heard by said board in relation thereto, if you desire.

Dated at —, this — day of —, 189—.

—, Clerk of Board of Review.

To A — B —.

CORRECTION AND RETURN OF THE ROLL.

SECTION 1052, Statutes of 1898. The assessor shall make all corrections to the assessment roll ordered by the board of review; and when any valuation of real property shall be changed he shall enter on the roll opposite the proper tract, in a separate column, the valuation fixed by the board. He shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property or bank stock, setting opposite such names respectively the aggregate valuation of such property, after deducting exemptions and making such corrections as the board may have ordered.

Assessor's
duty.

16 Wis. 110.
47 Wis. 240.
58 Wis. 540.
69 Wis. 510.

SECTION 1063, Statutes of 1898. The assessors shall annex to the assessment roll, when completed, his or their affidavits, to be made and certified substantially in the following form, viz.:

Affidavit of as-
sessor to roll.

17 Wis. 556.
42 Wis. 502.
46 Wis. 177.
48 Wis. 548, 565.
49 Wis. 291.
58 Wis. 539.
62 Wis. 532.
67 Wis. 326, 478.

STATE OF WISCONSIN, }
— County. } ss.

We, — — — and — — —, assessors for the — — — of — — —, in said county, do solemnly swear that the annexed assessment roll contains, as we verily believe, a complete and perfect entry and list of all real property liable to assessment for the present year in said — — —, the name of each person therein owning or having in charge personal property liable to taxation; the name of each stockholder and the amount of his stock in each incorporated bank in said town or ward; a correct description of the separate parcels of real property assessed; that we have, as far as practicable, valued each parcel of real estate from an actual view of such parcel (but in towns exceeding one hundred and eight square miles this clause shall be "that we have valued each parcel of real estate from actual view, or from the best information we could practicably obtain, and all improved lands from actual view"); that we have, as far as practicable, personally viewed and inspected each article of personal property assessed by us; that the valuation of real property as set down in said roll is as determined by us or as corrected by the board of review; that the valuation of personal property and bank stock in said

roll is as fixed by us or as finally fixed by the board of review; that each and every valuation of the property made by us is the just and equitable value thereof, as we verily believe.

Read to the affiant and subscribed and sworn to before me this — day of —, 18—.

46 Wis. 163, 179.
48 Wis. 558.

No assessor shall be allowed in any court or place, by his oath or testimony, to contradict or impeach any affidavit or certificate made or signed by him as such assessor.

Delivery of
roll.

SECTION 1064, Statutes of 1898. The assessor shall on or before the first Monday in August annually, deliver the assessment roll so completed and all the sworn statements and valuations of personal property to the clerk of the town, city or village, who shall file and preserve the same in his office.

Clerks to ex-
amine and cor-
rect roll.

SECTION 1065, Statutes of 1898. Upon receiving such assessment roll the said clerk shall carefully examine it. He shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. He shall add to the roll any parcel of real property omitted by the assessors and immediately notify them thereof; and such assessors shall forthwith view and value the same and certify such valuation to said clerk, who shall enter it upon the roll, and such valuation shall be final. To enable such clerk to properly correct defective descriptions he may call to his aid, when necessary, the county surveyor, whose fees for the services rendered shall be paid by the town, city or village.

Statement to
be sent county
clerk.

SECTION 1066, Statutes of 1898. Upon the correction and completion of the assessment roll, as provided in the preceding section, the said clerks shall ascertain and, on or before the fourth Monday in August, transmit to the county clerk a detailed statement of the aggregate of each of the several items specified in section 1050,¹ and the valuation of bank stock, with a statement of the number of acres of land and the aggregate value thereof, and the aggregate value of all city and village lots as appears from the assessment roll. Every county clerk shall, at the expense of the

county, annually procure and furnish to each town, city and village clerk blanks for such statements, which blanks shall be in the following form:

STATEMENT

Required by section 1066 of the statutes of 1898, showing the aggregate number and value of the several items of personal and real property appearing upon the assessment rolls of — of —, in the county of —, state of Wisconsin:

DESCRIPTION OF PROPERTY.	Aggregate number.	Aggregate value.
1. Horses of all ages.....		\$.....
2. Neat cattle of all ages.....		
3. Mules and asses of all ages.....		
4. Sheep and lambs.....		
5. Swine.....		
6. Wagons, carriages and sleighs.....		
7. Gold and silver watches.....		
8. Pianos, organs and melodeons.....		
9. Value of bank stock.....		
10. Value of merchants' and manufacturers' stock.....		
11. Amount of moneys, accounts, bonds, credits, notes and mortgages.....		
12. Value of leaf tobacco.....		
13. Value of logs, timber, lumber, ties, poles and posts, not manufacturers' stock.....		
14. Value of steam and other vessels.....		
15. Value of real and personal property and franchises of water and light companies.....		
16. Number and value of all bicycles.....		
17. Value of all other personal property.....		
18. Total value of all personal property.....		\$.....
19. Number of acres of land and value thereof.....		\$.....
20. Aggregate value of city and village lots.....		
21. Total value of real estate.....		\$.....

—, Wis., —, 18—.

I hereby certify the foregoing statement to be correct, as appears from the assessment rolls above referred to, which are now on file in this office.

—, Clerk.

SECTION 1067, Statutes of 1898. Each county clerk, immediately upon receipt of such statements, shall make an abstract of the same and transmit it to the secretary of state on or before the second Monday in September.

Abstracts to be sent secretary of state.

SECTION 1068, Statutes of 1898. Whenever any town, city or village clerk shall have failed to transmit any such statement within the time fixed as aforesaid, the county clerk shall send a messenger therefor, who shall be paid and the expenses charged back as provided in section 1015;¹ and whenever any county clerk shall have failed to transmit any such abstract, within the time

Statement may be sent for.

fixed as aforesaid, the secretary of state may send a messenger therefor, who shall be paid and the expenses therefor charged back as provided in section 1016.¹

RESTORATION OF LOST ASSESSMENT AND TAX ROLLS.

New roll, how made.

SECTION 1068*a*, Statutes of 1893. Whenever the assessment roll of any assessment district shall be lost or destroyed before the second Monday of November in any year and before the tax roll therefrom has been completed the assessor of such district shall immediately prepare a new roll and as soon thereafter as practicable make a new assessment of the property in his district. If the board of review for such district shall have adjourned without day before such new assessment is completed, such board shall again meet at a time fixed by the clerk of the town, city or village, not later than the fourth Monday in November, and like proceedings shall be had, as near as may be, in reference to such new assessment and assessment roll as in case of other assessments, and such clerk shall give notice of the time and place of such meeting of the board of review as is provided in section 1060.² Such new assessment and assessment roll shall be deemed the assessment and assessment roll of such assessment district to all intents and purposes. In case the assessor shall fail to make such new assessment or the board of review shall fail to meet and review the same, or any assessment roll is lost or destroyed after the second Monday in November in any year and before the tax roll therefrom is completed, or both the assessment roll and tax roll are lost or destroyed, then the county clerk shall make out and deliver a tax roll in the manner and with like effect as provided in section 1084.³

New tax roll, how made.

SECTION 1068*b*, Statutes of 1898. Whenever a tax roll in any town, city or village shall be lost or destroyed before it has been returned by the treasurer or sheriff holding the same, a new roll

¹ Page 59.

² Page 30.

³ Page 47.

shall be prepared in like manner and with like warrant as the first, and delivered to such treasurer or sheriff, who shall complete the collection of the taxes and return such new tax roll in the manner provided for the original tax roll.

APPORTIONMENT OF STATE TAXES.

SECTION 1069, Statutes of 1898. The secretary of state, state treasurer and attorney-general shall constitute a state board of assessment. Said board shall meet at the capitol on the third Wednesday of May in each year. The secretary of state shall prepare and lay before said board the latest statistics of population, local valuation of property and such other statistical information as he may be able to obtain in relation to the several counties in the state which in his judgment will assist said board in its deliberations. The board shall carefully examine said statistics, and from all the sources of information accessible to it shall determine and assess the relative value of all property subject to taxation in each county. It shall set down in a list all the counties, opposite to the name of each county the valuation thereof so determined by it, which shall be the full value according to its best judgment. The list so prepared shall be certified by the chairman and secretary of said board as the state assessment made by the same, and be delivered with the journal of the proceedings of the board to the secretary of state. In any case where such board, through mistake or inadvertence, has assessed to any county a greater or less valuation for any year than should have been assessed to such county, said board shall correct such error by adding to or subtracting from (as the case may be) the valuation of such county as determined by it at the next succeeding state assessment the amount omitted from or added to the true valuation of such county in the former state assessment in consequence of such error, and the result shall be taken as the true valuation of such county for the latter year and a final correction of such error.

SECTION 1069a, Statutes of 1898. Whenever in the opinion of the governor, secretary of state and state treasurer, or a majority of them, the

State board of assessment.

Application of funds in state treasury.

public interest requires it, they may apply the surplus in the treasury, or so much thereof as may be by them deemed proper, as a portion of the state tax levy in each year, and the balance thereof, after deducting the amount above provided for, shall be apportioned in the same manner as now provided for under the provisions of section 1070.

Apportion-
ment, how
made.

SECTION 1070, Statutes of 1898. The secretary of state shall annually apportion the state tax levied for the year and all other taxes which he is directed by law to levy as or in the manner of a state tax among the several counties according and in the proportion to the relative valuation of each county to the aggregate valuation of the whole state; and shall carry out opposite the name of each county on the list aforesaid the amount of such taxes apportioned thereto and thereupon; and on or before the fourth Monday of October in each year he shall certify to the county clerk of each county the amount of such taxes apportioned to and levied upon his county, and all other special charges which he is required by any law to make in any year to any such county, to be collected with the state tax. He shall then charge to each county the whole amount of such taxes and charges so assessed, and the same shall be paid into the state treasury as provided by law.

Levy of
state tax if
appropria-
tions exceed
income.

SECTION 1071, Statutes of 1898. Whenever it shall appear before the apportionment and certification of such state tax, as above prescribed, that the appropriations made by the legislature and existing laws exceed the amount of state tax levied to meet the expenses of the year for which such tax was levied, the secretary of state shall levy and apportion such additional amount as may be necessary, in connection with the amount provided by law to be levied, to meet all authorized demands upon the state treasury up to the time when the succeeding state tax will be due and payable.

Statement of
additional
tax.

SECTION 1072, Statutes of 1898. In every such case the secretary of state shall make a statement showing the amount of additional tax levied as above provided and the estimates upon which the same was based, which he shall place on record in his office and include in and publish with his annual [biennial] report to the governor.

COUNTY APPORTIONMENT.

SECTION 1073, Statutes of 1898 The county clerk shall annually, before the second Tuesday of November, prepare a statement of the latest statistics of population and such other statistical information as he may have, and lay the same, together with the statements received during the year from the several town, city and village clerks in pursuance of section 1066,¹ before the county board at their annual meeting in November. The county board shall, at such meeting, carefully examine all such statements and determine and assess the relative value of all the taxable property in each town, city and village which collects taxes independently in their county. They shall set down a list of the towns, cities and such villages, opposite the name of each, the value thereof so determined by them, which shall be the full value according to their best judgment. The list so prepared shall be certified to by the chairman and clerk of said board as the county assessment made by said board, and said clerk shall file the same in his office and record it in a book therefor.

Duty of
county clerk.

County board
to assess
relative
values, etc.
8 Wis. 182.
11 Wis. 1.
32 Wis. 168.
82 Wis. 515.

SECTION 1074, Statutes of 1898. The county board shall also, at said meeting, determine by resolution the amount of tax to be levied in their county for county purposes for the year, and also the amount to be raised by tax in each town for the support of common schools therein for the ensuing year, which shall not in any town be less than the amount apportioned to such town in the last apportionment of the income of the school fund; and by a separate resolution, adopted by a majority of the members of the board not prohibited from voting thereon by section 703, determine the amount of tax to be levied to pay the compensation and allowances of the county superintendents of schools and designate therein the cities exempt from taxation therefor; provided, however, that the total amount of county taxes assessed, levied and carried out against the taxable property of any county in any one year shall not exceed, in the whole, three per cent. of the total assessed valuation of said

County board
to levy tax.

county for the preceding year as fixed by the state board of equalization, except in cases where a larger percentage may be necessary in order to meet indebtedness incurred prior to March 1, 1895.

Board may
apportion
omitted tax.

70 Wis. 107.

SECTION 1075, Statutes of 1898. Whenever the county board of any county shall fail to apportion against any town, city or village thereof in any year any state, county or school tax or any part thereof properly chargeable thereto, such county board shall, in any succeeding year, apportion such taxes against such town, city or village and add the proper amount thereof to the amount of the current annual tax then apportioned thereto.

County clerk
to apportion
taxes among
towns, etc.

97 Wis. 565.

SECTION 1076, Statutes of 1898. The county clerk shall apportion the county tax and the whole amount of state taxes and charges levied upon his county, as certified by the secretary of state, among the several towns, cities and such villages as aforesaid therein, according and in proportion to the relative valuation thereof to the aggregate valuation of the whole county; and shall carry out in the record book aforesaid, opposite to the name of each in separate columns, the amount of state taxes and charges and the amount of county taxes so apportioned thereto, and also the amount to be raised as aforesaid for the support of common schools therein, and the amount of all other special taxes or charges apportioned or ordered, or which he is required by any law to make in any year to any such town, city or village, to be collected with such annual taxes; and within ten days after the assessment of values by the county board he shall certify to the clerk of, and charge to, each town, city and such village the amount of each and all such taxes so apportioned to and levied upon the same.

Unpaid taxes
to be certified.

77 Wis. 165

SECTION 1077, Statutes of 1898. Each county clerk shall also, at the time of certifying such taxes, return to the clerk of each town, city and such village a list of all the tracts of land therein upon which the taxes for the preceding year remain unpaid.

REVIEW OF COUNTY BOARD'S APPORTIONMENT.

SECTION 1077a, Statutes of 1898. The mayor and common council of any city, the president and board of trustees of any village or the supervisors of any town who may consider such city, village or town aggrieved by the action or decision as to either real or personal property, or both, which may have been or shall be made or taken under section 1073, may apply at any time within one year from the time when such action or decision was made or taken to the circuit judge of the circuit wherein such county is situated for the appointment of three commissioners to review such action or decision, and to examine and determine what sum upon the hundred dollars should be added to or deducted from the aggregate valuations of real or personal property or both, as the case may be, as therein made by such county board in order to produce a just relation between all the valuations of real or personal property, or both, in said county according as such city, village or town may be aggrieved as to real or personal property, or both; but such commissioners shall in no case increase the aggregate valuation throughout the county of such property, real or personal, or both, as they are under such application to inquire into above the aggregate valuation of the same property made by said county board. Notice of such application shall be given to the county board by service of such notice upon the county clerk at least two weeks immediately previous to the time when such application shall be made; such clerk shall thereupon send by mail or serve personally upon each member of the county board a copy of such notice. Upon due proof of such service upon the county clerk as aforesaid, and upon the presentation of a petition briefly stating the facts, the said judge shall appoint three discreet freeholders, not residents or owners of real estate in said county, who shall proceed to review and examine as herein specified, and shall within three months after receiving notice of their appointment make the determination therein requested and file a certificate of the same under their hands in the office of the county clerk of said county. The valuation

Appoint-
ment of com-
missioners.

52 Wis. 628.

59 Wis. 15.

77 Wis. 165.

97 Wis. 565.

Notice of ap-
plication.

Commis-
sioners' duty.

Their compensation.

so determined shall be final and conclusive; and in the assessment and collection of taxes for the next following year each town, village or city in said county shall be credited with an amount equal to the amount that it was charged with on any excess of valuation as determined by said commissioners, and each town, village or city that has been charged with a less amount of taxes on account of an under valuation shall be charged, in addition to all other taxes, with an amount equal to such deficiency, which amount shall be carried out and collected as other taxes. The said commissioners, before proceeding to the discharge of their duties, shall severally take and subscribe an oath faithfully and impartially to discharge their duties under these provisions; they shall be entitled to receive five dollars each for every day in which they shall be actually employed in the discharge of their said duties, in addition to their actual expenses, the same, with all other expenses connected with the making of the application and the subsequent proceedings, to be audited and allowed as a county charge by the county board or by the circuit judge appointing them, and when audited by the circuit judge to be paid in the same manner that jurors and witnesses in state cases are paid. And the circuit judge may also appoint to aid said commissioners a stenographer when required, who shall receive the same compensation as is allowed the commissioners provided for in this section and shall be paid in the same manner. If the decision of the commissioners is adverse to the city, town or village making the appeal such city, town or village shall reimburse the county for all expenses paid.

Notice of commissioners' meetings.

77 Wis. 166.
97 Wis. 565.

SECTION 1077b, Statutes of 1898. Before the final determination by the commissioners appointed under the preceding section upon the valuation which they are to examine and review they shall appoint a convenient time and place in such county for hearing any evidence or arguments, upon the valuations under review, to be offered by any taxpayer or officer of any city, village or town in the county, and shall give notice thereof by mail at least ten days before such time to the clerk of each city, village or town in the county. The commissioners shall

attend at the time and place named or at a time and place to which they may adjourn, and they shall hear any evidence or arguments from or on behalf of any taxpayer or officer and shall sit at least five days. They may adjourn from day to day and from time to time, call for and examine any assessment or taxpayers or records in the county, subpoena and swear witnesses and, in general, conduct the hearing after the usual manner of a judicial hearing; but they shall hear evidence and arguments and consider the facts as to the valuation of the property of specific taxpayers only so far as in their judgment such valuation bears on the just aggregate valuation of any city, village or town.

THE TAX ROLL.

SECTION 1078, Statutes of 1898. From the assessment roll, when so corrected, the town clerk (and the clerk of each city or such village as aforesaid where a different course is not directed by its charter) shall make out in a book to be called a tax roll a complete list of all the taxable real property therein, arranged, except as herein directed, in regular order as to lots and blocks and sections and parts of sections by the proper corrected descriptions; and having entered opposite, in separate columns, the name of the person to whom assessed before, and the valuation thereof ascertained as aforesaid after such description and also a complete alphabetical list of all persons in his town having any taxable personal property, with the aggregate valuation of such property ascertained as aforesaid, and the number of the school district in which it is subject to taxation, set opposite in separate columns. Whenever village property is embraced in a town tax roll the list of the real property and of persons taxable for personal property as aforesaid shall be entered in a continuous part of the roll and the valuations be separately footed. Public lands sold and not patented and lands mortgaged to the state shall be separately entered under a proper heading.

How made.
34 Wis. 169.
65 id. 298.
67 id. 326.

SECTION 1079, Statutes of 1898. Upon receipt of the certificate of the apportionment from the county clerk said town clerk shall, upon a uni-

Town clerk to calculate and carry out tax in rolls.

79 Wis., 69.

form percentage, calculate and carry out in one item opposite to each valuation in said tax roll the amount required to be raised upon such valuation to realize in his town the whole amount of state, county, school and other taxes so certified, together with such town and other local taxes, except taxes to pay judgments, as are to be levied uniformly upon all the taxable property in the town; and all other taxes, if any, including taxes to pay judgments, in separate columns opposite the valuation of the property to be charged. In an additional column he shall enter opposite each valuation five per centum upon the sum of all the taxes charged thereto as a collection fee. Under the head of "taxes unpaid for previous year" he shall enter opposite each tract of land so returned to him as aforesaid by the county clerk the year for which such tax remains unpaid. He shall enter upon said roll a statement showing the several amounts of taxes levied upon said town or any part thereof and for what purpose; provided, in case the board of supervisors of any county shall so order, said town clerk shall calculate and carry out in separate items the several amounts of taxes as are to be levied uniformly upon all the taxable property of the town in separate columns on such roll, the form of which may be prescribed by such county board; and provided further, that in any town or village where the aggregate valuation of said tax roll amounts to one million dollars or more the treasurer's collection fee to be entered opposite each tax valuation and added to the taxes shall not exceed two per centum upon such tax.

Treasurer to
give bond.
47 Wis., 223.
63 Wis., 381.

SECTION 1080, Statutes of 1893. The treasurer of each town, city or village shall execute and deliver to the county treasurer a bond,¹ with

1 Form of Bond under Section 1080.

Know all men by these presents, that we, A. B., as principal, and C. D. and E. F., as sureties, all of —, are held and firmly bound unto the county treasurer of — county, in the state of Wisconsin, in the penal sum of (double amount of state and county taxes apportioned to the town, village or city of —), to which payment well and truly to be made to said county treasurer or his successor in office, we bind ourselves, our heirs executors and administrators, jointly and severally, firmly by these presents

Sealed with our seals and dated this — day of —, A. D. 18—.

The condition hereof is such that if the above bounden A. B., who is town (village or city) treasurer of the town (village or city) of —, in said county, shall faithfully perform the duties of his office of treasurer,

sureties, to be approved, in case of a town treasurer, by the chairman of the town, and in case of a city or village treasurer by the county treasurer, in the sum of double the amount of state and county taxes apportioned to his town, city or village, conditioned for the faithful performance of the duties of his office, and that he will account for and pay over according to law all state and county taxes which shall come into his hands. The county treasurer shall give to said town, city or village treasurer a receipt for said bond, and file and safely keep said bond in his office.

SECTION 1081, Statutes of 1898, as amended by section 2, chapter 335, laws of 1899. Every such treasurer shall deliver said receipt to the clerk of his town, city or village on or before the first day of December, and thereupon the clerk shall attach to said tax roll a warrant, substantially in the following form:

Delivery of receipt; form of warrant.

1 Wis. 457.
8 Wis. 182.
31 Wis. 648.
39 Wis. 328.
40 Wis. 469.
47 Wis. 216.
58 Wis. 541.
60 Wis. 256.
61 Wis. 656.

THE STATE OF WISCONSIN to.....
treasurer of the town of....., in
the county of.....

You are hereby commanded to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down in such roll opposite to their respective names, and to the several parcels of land therein described; and in case any person or corporation upon whom any such sum or tax is imposed, shall refuse or neglect to pay the same you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed, and out of the moneys so to be collected, after deducting your fees, you

and shall fully account for and pay over according to law all state and county taxes which shall come into his hands, then this obligation shall be void; otherwise to remain in full force and effect.

Sealed and delivered in the presence of:

_____, [SEAL]
_____, [SEAL]
_____, [SEAL]

_____,
_____,

Form of Approval.

I hereby approve the within bond, both as to the form thereof and the sufficiency of the sureties.

Dated this _____ day of _____, 18—.

_____,

Chairman of the town of _____ (or county treasurer of the county of _____).

are first to pay to the treasurer of said county, on or before the second Monday in February next, the sum of..... for state taxes; you are to retain and pay out as town treasurer, according to law, the sum of, and the balance of said moneys you are required to pay to said treasurer for county purposes, on or before the first day of March, by which day you are further required to make return to said treasurer of this warrant, with said roll annexed.

Given under my hand this day of, 18....

....., Clerk.

The clerk shall deliver the tax roll, with said warrant annexed, to the treasurer, if he shall have duly qualified as such, on or before the third Monday in December, and charge him with the town and local taxes therein.

Roll to be recalled if delivered to town treasurer before he qualifies.

SECTION 1082, Statutes of 1898. If the tax roll shall have been delivered to the treasurer before qualification it shall be recalled from him and delivered to a treasurer appointed and qualified according to law; if it cannot be obtained the clerk shall make a new one, in the same manner, directed to the treasurer so appointed and qualified, upon which he shall collect only the balance of taxes then remaining unpaid, and shall demand and sue for such as were collected upon the original roll from the person so collecting the same.

Tax roll, etc., delivered to sheriff, if no treasurer.

SECTION 1083, Statutes of 1898, as amended by section 3, chapter 335, laws of 1899. If the treasurer-elect shall fail to qualify as such or to file his bond with the county treasurer, in the manner and within the time prescribed, and the board shall fail to appoint a treasurer, or the person so appointed shall so fail to qualify and give such bond and deliver a receipt therefor by the third Monday in December, the clerk shall deliver the tax roll and warrant to the sheriff of the county, or if the same cannot be obtained in the case mentioned in the last preceding section, a new roll and warrant, made as aforesaid, and the sheriff shall execute to the county treasurer a like bond as required of the treasurer, and by himself or deputy shall make like collections and returns, and shall be entitled to the same compensation, and be responsible to the same extent

as treasurers appointed by boards, on all taxes so handed over to him for collection; and for the purpose of collecting the same he shall be vested with all the powers conferred upon the treasurer.

SECTION 1084, Statutes of 1898. Whenever any town, city or village clerk shall neglect or refuse to make and deliver the tax roll and warrant within the time required by law the county clerk shall, at any time after such neglect or refusal, demand and summarily obtain the assessment roll for such year, and make, in the same manner as required of the town clerk, a tax roll for such town, city or village and the like warrant thereto, and deliver the same to the sheriff of the county for collection, who shall give a like bond and have the power and proceed as directed in the next preceding section, in the case there provided, to execute such warrant. If the assessment roll cannot be obtained the county clerk may use a copy thereof if obtainable. If he can obtain neither original nor copy he shall make out, to the best of his ability, a tax roll from the last assessment or tax roll on file in his office or in the office of the county treasurer, which shall then be taken and deemed conclusively the legal tax roll of such town for all purposes whatever. For all such services the county clerk shall be allowed by the county board and paid from the county treasury a reasonable compensation, which shall be charged to the town in the next apportionment of taxes. The county clerk shall have power to extend the time for the collection of the taxes in any tax roll made by him or his predecessor in office for the time, in the manner and with like effect as is provided in sections 1108 and 1109.¹

Duty of county clerk when town, etc., clerks neglect to make and deliver roll and warrant.

SECTION 1085, Statutes of 1898. Whenever it shall be discovered by any town, village or city clerk or treasurer that any parcel of land has been erroneously described on the tax roll he shall correct such description, and when he shall discover that personal property has been assessed to the wrong person, or two or more parcels of land belonging to different individuals or corporations have been erroneously assessed to-

Corrections of erroneous descriptions in roll.

¹ Sections 1108 and 1109, Statutes of 1898, were repealed by chapter 335, laws of 1899.

Corrections of
assessment
together of
parcels of
different
owners.

gether on his tax roll, he shall notify¹ the assessor and all parties interested, if residents of the county, by notice in writing to appear at the clerk's office at some time, not less than five days thereafter, to correct the assessment roll, at which time and place the assessment roll shall be corrected by entering the names of the persons liable to assessment thereon, both as to real and personal property, describing each parcel of land and giving its proper valuation to each parcel separately owned; but the valuation so given to separate tracts of real estate shall not together exceed nor be less than the valuation given to the same property when the several parcels were assessed together. Such valuation of parcels of land or correction of names of persons assessed with personal property may be made at any time before the tax roll and warrant shall be returned to the county treasurer for the year in which such tax is levied. Such valuation or correction of names, when so made, shall be held just and correct and be final and conclusive.

Statement of
corrections to
be made.

SECTION 1086, Statutes of 1898. When the assessment roll shall have been so corrected the clerk shall enter a marginal note on the roll stating when the correction was made by the assessor; and if the taxes shall have been extended against the property previously the clerk shall correct the tax roll in the same manner that the assessment roll was corrected, and extend against each tract the proper amount of tax to be collected.

RE-ASSESSMENT OF TAXES.²

When to be
made.

10 Wis. 242.
17 Wis. 71.
9 Wis. 509.
22 Wis. 602.
23 Wis. 89, 590.
25 Wis. 490.
27 Wis. 522.
29 Wis. 400.
29 Wis. 560.
30 Wis. 176.
42 Wis. 502.
43 Wis. 613.
48 Wis. 567.
49 Wis. 291.
55 Wis. 690.
56 Wis. 483.
62 Wis. 536.
63 Wis. 212.
65 Wis. 299, 306.
66 Wis. 523.

SECTION 1087, Statutes of 1898. Whenever any tax or assessment or any part thereof levied on

¹ Form of Notice to Correct Assessment.

Whereas, the following described parcels of land situate in the town (city or village) of —, viz.: Lot 1, in section —, township No. —, of range No. —, belonging to E. F.; and lot 2 in said section, belonging to C. D., have been erroneously assessed together on the tax roll of said town (city or village) for the year 18—, you are hereby notified to appear at the office of the undersigned clerk of said town (city or village) of —, on the — day of —, 18—, at — o'clock in the — noon, to correct said assessment roll.

Dated this — day of —, 18—.

—, Town (city or village) Clerk (or)
Town (city or village) Treasurer.
To E. F., Assessor, and C. D. and G. H.

² See also page 10.

real estate, whether heretofore or hereafter levied, shall have been set aside or determined to be illegal or void or the collection thereof prevented by the judgment of a court or the action of the county board; or whenever any town, city or village treasurer shall have been prevented by injunction from collecting or returning as delinquent any such tax or assessment in consequence of any irregularity or error in any of the proceedings in the assessment of such real estate, the levy of such tax or the proceedings for its collection, or of any erroneous or imperfect description of such real estate, or of any omission to comply with any form or step required by law, or of the affixing of a revenue stamp to the tax certificate, and including the amount thereof in the time, or the including of any illegal addition with the lawful tax, or for any other cause, then, if the real estate was properly taxable or assessable, if it be not a proper case to collect by a resale of the land, such tax, or so much thereof as shall not have been collected and as may be taxable or assessable thereto, may be reassessed or relieved upon such real estate at any time within three years after such judgment or such action of the county board or the dissolution of such injunction; and the proper town board, village board, board of trustees or common council shall make an order directing the same to be reassessed upon such real estate, and the clerk shall insert the same in the tax roll, opposite such real estate, in a separate column, as an additional tax, and the same shall be collected as a part of the tax for the year when so placed on the roll. Any such school district tax shall be so reassessed and relieved on the order of the town board; but the provisions of this section shall not be construed as conflicting with, limiting or in any way affecting the reassessment provided for in sections 1210*b* and 1210*c* of these statutes.¹

¹ *Form of Order under Section 1087.*

COUNTY OF —, }
TOWN OF —, } ss.

Whereas, the tax (or assessment) (or a part of the tax or assessment), to-wit (*designate the part*), for the year 18—, upon the real estate herein-after described has been set aside or determined to be illegal or void; or Whereas, the collection of the tax or assessment or the collection of a part of the tax or assessment, to-wit: (*designating it*) for the year 18—, upon the property hereinafter described, has been prevented by the judgment of the circuit court for the county of —, entered on the —

VALUATION OF PROPERTY IN SCHOOL DISTRICTS.

Assessment of
school district
taxes.

SECTION 469, Statutes of 1893. All school district taxes, unless otherwise especially provided by law, shall be assessed on the same kinds of property as taxes for town and county purposes; and all personal property which, on account of its location or the residence of its owner is taxable in the town, shall, if such locality or residence be in the school district, be likewise taxable for school district purposes.

Valuation of
real estate.

SECTION 470, Statutes of 1898. Whenever any real estate in any school district shall not have been separately valued in the assessment roll of the town, and the valuation of such real estate cannot be definitely ascertained from such assessment roll, the town clerk shall estimate the value of the same in proportion to the valuation affixed in said assessment roll to the whole tract of which such lot or piece of land forms a part.

Valuation of
property in
joint district.

SECTION 471, Statutes of 1898. In case of a joint [school] district the assessors of the town, city or village in part embraced therein shall meet at the district schoolhouse on or before the Saturday next preceding the time fixed for the return of the assessment rolls, and shall then compare the valuation of taxable property in the

day of —, 18— (or by the action of the county board of supervisors of the county of —, taken on the — day of —, 18—, (or, Whereas, the town treasurer of the town of —, in the county of —, has been prevented by injunction from collecting or returning, as delinquent taxes or assessment (or part thereof, as the case may be, designating it), upon the property hereinafter described, for the year 18—, in consequence of irregularity or error in (or in certain of) the proceedings in the assessment of such real estate or in the levy of such tax, or the proceedings for its collection (or otherwise, specifying the ground, as in section 1087, or from any other cause, assigning it) the said injunction having been dissolved on the — day of —, 18—.

And whereas, the said real estate was properly taxable (or assessable) and there remains uncollected of the tax (or assessment) so as aforesaid set aside (or determined to be illegal or void or the collection whereof was prevented by the judgment of said court, or by the action of the county board, or by injunction, as aforesaid, as the case may be), the sum of — dollars, and the same cannot properly be collected by a resale of the land herein described, whereon said tax (or assessment) was levied.

Now, therefore, the town board of the town of —, do hereby order and determine that said tax (or assessment) being the sum of — dollars, as aforesaid be reassessed and relieved upon such real estate as an additional tax for the year A. D. 18—.

The said real estate herein referred to is described as (here give description of the same).

Given under our hands this — day of —, 18—.

_____,
_____,
_____, } Town Board.

[Vary form so as to adapt it to the case of village or city as occasion may require.]

several parts of such district separated by town lines, and determine whether the relative valuation be just or not; if considered unjust, they shall then determine the relative proportion of district taxes to be assessed upon the several parts. If they cannot agree upon either of said matters, they shall call to their aid the supervisors, trustees or aldermen of the several towns, city or village so in part embraced; if the assessors and supervisors cannot determine the question, they shall call to their aid the chairman of an adjoining town, whose vote shall decide the controversy. The determination, when made, shall be certified in writing to the district clerk. If any assessor shall refuse or neglect to act when called on as above provided, he shall forfeit twenty dollars.

COMPENSATION OF TOWN ASSESSORS.

SECTION 851, Statutes of 1898. Town assessors Amount of, shall be paid such compensation, not exceeding three dollars per day, as may be allowed them by the town board.

ASSESSMENTS IN VILLAGES.

SECTION 882, Statutes of 1898. In all villages, How and when made. under either general or special law, the assessor shall take and subscribe the oath of office required of town assessors. He shall begin on the first day of May, or as soon thereafter as practicable, and make an assessment of all the property in his village liable to taxation on that day in the manner prescribed by law; he shall return his assessment roll to the village clerk at the same time and in the manner in which the town assessors are required to do. His compensation shall be fixed by the village board at a sum not exceeding three dollars per day. Any vacancy in the office of assessor may be filled by the village board for the residue of the unexpired term only.

SECTION 925^h, Statutes of 1898. All villages Villages separate from towns. heretofore organized under the provisions of this chapter,¹ and all villages heretofore organized under any general or special law, and all villages

¹ Chapter 40, Statutes of 1898.

the incorporation of which shall be rendered valid by section 853a¹ shall be separate and independent municipalities, and shall constitute separate election districts within the meaning of the statute relating to general elections.

SPECIAL DUTIES OF ASSESSORS IN VILLAGES UNDER THE GENERAL LAW.

Apportion-
ment of in-
debtedness.

SECTION 925c, Statutes of 1898. Whenever a village has been or hereafter may be incorporated from the territory of a town in which there existed an indebtedness at the time of such incorporation, so much of such indebtedness as shall become due, or be required to be levied in any year, shall, on or before the time fixed by law for the annual meeting of the county board, be certified by the chairman of such town to the county clerk, who shall apportion the same proportionately upon such village and town according to the valuation of each, as fixed by the county board for that year; and the amount so apportioned shall

¹ The section of the Statutes of 1898 referred to is as follows: Section 853a. All villages heretofore incorporated under and by virtue of any general act, particularly under the provisions of chapter 52 of the revised statutes, of 1849, chapter 70 of the revised statutes of 1858, or chapter 40 of the revised statutes of 1878, and all acts amendatory thereof, and all villages organized under special laws which have heretofore attempted to reorganize under any general law of this state, including the acts above particularly referred to, or which have organized under such attempted incorporation and have acted as villages in attempted pursuance of the acts mentioned or any general law of this state, and all alterations of their boundaries and additions thereto, are hereby declared to be, and to have been, duly and lawfully incorporated, made or adopted, and such villages shall possess, and there is hereby conferred upon them, with such enlarged or diminished boundaries, all the franchises, rights, powers, privileges and immunities conferred by any of the acts above mentioned to the same extent as though the said acts had been fully and completely valid. All villages attempted to be organized under any of the said acts, but whose organization shall, for any reason, have been incomplete, imperfect or informal, but which have acted as villages under the said laws, are also declared to be municipal corporations to the same extent as the villages hereinbefore mentioned, and to have all the powers, privileges, franchises and immunities aforesaid. All and singular the acts of the said villages, whether made or taken by the electors or taxpayers thereof, or the village board or officers, are to such extent hereby legalized, ratified and confirmed. All contracts, bonds, grants, conveyances and obligations made or entered into by the said villages are hereby ratified and confirmed to the extent that the same would have been of force had the said acts of the legislature been valid and said organizations regular. All conveyances and grants made to the said villages are also declared to be valid, and are to the same extent ratified and confirmed. The action of all officers of the said villages, judicial, ministerial or otherwise, are hereby declared valid to the same extent. All duties, obligations and liabilities assumed by any of the said villages and all causes of action existing against them are hereby declared valid and efficient to the like extent. All ordinances, regulations, rules, resolutions, by-laws and other acts, legislative or otherwise, of any such villages, are hereby declared valid to the extent above mentioned. And in all other respects, whether herein mentioned or referred to or not, the said villages are deemed to be and to have been lawfully incorporated and organized, having the same rights, powers, duties, obligations and liabilities as if the same had been lawfully incorporated and organized as aforesaid.

be levied, collected and paid by the proper officers of such village and town. If such village embrace a portion of two or more towns, it shall be the duty of the assessor of such village, at the time of making the assessment, to place in a separate tax-roll or rolls, to be provided by such village for that purpose, an assessment of all the property, real and personal, situate or being by law assessable, in that portion of that village embraced within the town or towns so indebted. Such assessment shall be laid before the board of review of such village, and by such board made to conform in value with the regular assessment of such property. It shall be the duty of the clerk or clerks of the town or towns so indebted, immediately after the adjournment of the board of review in any such town, to certify to the county clerk the assessed valuation of such town as fixed by the board of review, together with the amount of such indebtedness to become due or required to be levied in that year. It shall be the duty of such village clerk, immediately after the adjournment of the board of review in such village, to certify to the county clerk the assessed valuation of such portion of such village embraced in the town so indebted, as fixed by the board of review; and such county clerk shall apportion the amount to be so levied for that year proportionately upon such village and town; and the amount so apportioned to such village shall be extended upon the tax rolls against the property so specially assessed, in a separate column, and collected and paid by the village treasurer.

SECTION 925e, Statutes of 1898. Whenever any village heretofore organized under any general law which, at the time when this act shall take effect, shall be part of a town or towns for town purposes, and whenever any village which shall have been organized under any special law, and shall at the time of re-incorporation under section 852, be a part of a town or towns for town purposes, shall own property jointly with such town or towns, such property shall be divided between them in proportion to the equalized value of each, as fixed by the county board at the first equalization subsequent to such separation; provided, that if such village be situated in two or more towns, such property shall be divided in

Fixing value
of property
held jointly by
town and vil-
lage.

the proportion that the assessed value of that portion of said village embraced in either such town, bears to the whole assessed value of said town at the last preceding assessment. For the purpose of determining such assessed valuation it shall be the duty of the assessor to designate, in a separate column, the town in which all property, real or personal, is situated at the time of such assessment. If such property so held is real estate, it shall belong to the municipality in which it is situated, and such municipality shall pay to the other its proportion of the value thereof, and if the boards of said village and town or towns cannot agree upon its value, or upon the value of any indivisible property held jointly, the board of either of them may, upon five days' notice of the time and place given to the board of the other, apply to the county judge of the county in which the town or towns and village or some part of either thereof is situated, for the appointment of three arbitrators, who shall be freeholders of the county and not residents or tax payers of such village or town, who shall, after being sworn to faithfully perform the duties imposed upon them, view the property and appraise and fix the value thereof for the purposes of such division; and in case of personal property, if no satisfactory arrangement for the division of it can be otherwise made, such appraisers may order the same to be sold at public auction to the highest bidder, at such time and place as they may direct, and after giving such public notice as they may prescribe; the village or either town may buy at such sale. If the village and town boards agree upon the division of such property or a finding is made by the arbitrators, they shall file with the clerk of the village or town which shall be found by such agreement or finding to be the debtor of the other, a written statement, signed by them respectively, showing the amount of such indebtedness, which shall be a charge against such debtor corporation, and which, if not paid otherwise, shall be added by the clerk thereof to the next tax roll of such town or village and paid by treasurer thereof to the treasurer of the corporation entitled to receive it. It shall then be the duty of the proper officers of the corporation to whom such payment

is made, to execute a conveyance of the property to which the town or village making such payment is entitled by such agreement or finding.

DUTIES OF ASSESSORS AND OTHER OFFICERS IN
RELATION TO STATISTICS, ETC.

SECTION 1004, Statutes of 1898. The clerk of each town and city, and of each village which collects its taxes independently of the town, and the town clerk of each town in which any village is situated, the taxes for which village are collected by the town treasurer, shall annually, at the time he is required by law to deliver the tax roll to the town, city or village treasurer, make out and transmit to the county clerk, on blanks furnished by the secretary of state, a statement showing the assessed valuation of all property within his town, city or village, and separately the amount of all taxes levied therein by said town, city or village, including school district, highway, street and sidewalk taxes for the current year and the purposes for which the same were levied; also a complete and detailed statement of the bonded and other indebtedness of his town, city or village, and of the accrued interest, if any, remaining unpaid, and the purposes for which said indebtedness was incurred.

Town, city and
village clerks
to transmit
certain
statistics.

SECTION 1005, Statutes of 1898. The county clerk of each county shall, immediately upon the receipt from the secretary of state of the blanks and instructions necessary for carrying out the provisions of this chapter by town, village and city officers, distribute the same to such officers at the expense of the county, and shall annually, between the first day of January and the third Monday thereof, make out and transmit to the secretary of state, on blanks furnished by him, a tabular statement of the statistics of valuation, taxes and indebtedness reported by the town, city and village clerks; and also, separately, the assessed valuation of all the taxable property in his county as last fixed by the county board, the amount of all county taxes levied thereon during the preceding year, and the purposes for which the same were levied and expended; and also a detailed statement of the bonded and other indebtedness of his county, of the accrued interest

County clerk
to make re-
turns to secre-
tary of state.

thereon, if any, remaining unpaid, and the purposes for which such indebtedness was incurred.

Statistics as to
local taxes.

Chapter 143, laws of 1899, reads as follows: Section 1. Annually, on and before the thirty-first day of December, a statement in detail of all taxes levied in each town, village, city and county during the calendar year, shall be made and filed by the clerk thereof with the secretary of state.

Section 2. Any such clerk failing to make the statement herein provided for shall forfeit twenty-five dollars.

Section 3. The secretary of state shall prepare and furnish the blanks for such statement.

Section 4. The secretary of state within thirty days after this act shall take effect, shall call for and such clerks within sixty days thereafter shall make such statement for the year 1898.

Section 5. This act shall take effect and be in force from and after its passage.

Approved April 10, 1899.

Statistics of
farm products.

SECTION 1010, Statutes of 1898, as amended by chapter 210, laws of 1899. It shall be the duty of the assessor of each town, at the time of making the annual assessment of property, to collect statistics in relation to the principal farm products as follows, to-wit: Of wheat, corn, oats, barley, rye, flax seed, potatoes, root crops and cranberries, the number of acres devoted to the cultivation of each respectively for the current year, and also the number of bushels of each respectively raised in the preceding year; of apples, the number of acres in orchard, the number of trees of bearing age the current year, and also the number of bushels raised the preceding year; of strawberries, raspberries, blackberries, currants and grapes, the number of acres of each the current year, and the number of bushels or pounds of each raised in the preceding year; of hops, tobacco and flax fibre, the number of acres the current year, the number of pounds raised the preceding year; of cultivated grasses, the number of acres the current year, the number of tons raised the preceding year; of growing timber, the number of acres; of milch cows, the number and value; of butter and cheese, the number of pounds manufactured of each the preceding year; of clover and timothy, the number of acres of each harvested for seed the preceding

year and the number of bushels of each obtained therefrom. And said assessor shall make duplicate certificates of such statistics, one of which he shall file in the office of the town clerk of his town and the other with the clerk of his county on or before the first day of August of the same year. The county clerk shall, on or before the fifteenth day of August of each year, forward to the secretary of state, to be kept in his office, a certificate of the aggregate number of acres and the amount of yield of each of said products in his county as ascertained and compiled from the certificates of said assessor. Any person who shall refuse to give any and all information or answer any question or inquiry relating to the foregoing matters, and any assessor who shall fail to gather and report said statistics shall be deemed guilty of a misdemeanor, and shall be punished by a fine of not less than ten dollars, nor more than twenty-five dollars.

Penalty for failure to give information or perform duty.

Section 1 of chapter 308, laws of 1899, is as follows: Section 1. Chapter 46 of the Wisconsin Statutes of 1898 is hereby amended by inserting in said chapter immediately after section 1010, four new sections which shall be known and read as follows: Section 1010*a*. It shall be the duty of the assessor in each assessing district in the state to make a certified report of the following data concerning all railroads, public, private, logging, or other kind located in his district, either steam or electric, to-wit: name, owner, operator. Section 1010*b*. On or before the first day of June of each year each assessor shall transmit such report to the railroad commissioner at Madison, and file a copy of the same with the town, city or village clerk wherein his assessing district is located. Section 1010*c*. The secretary of state is hereby authorized and instructed to procure the blanks necessary to the provision of this act and to transmit the same to the several county clerks of the state who shall immediately transmit the same to the several assessors of his county. Section 1010*d*. Any assessor neglecting or refusing to make the report provided for in this act shall be punished by a fine of not less than fifty dollars.

Information concerning railroads.

SECTION 1012, Statutes of 1898. Each assessor shall, when making the assessment roll for the

Statistics as
to exempt
property, when
required.

year one thousand nine hundred and for every fifth year thereafter, enter on the blanks so furnished to him in regular order, in the name of the owner if known, and from the best information he can obtain, a correct description of all real and personal property then exempt from taxation in his town, ward, city or village by subdivisions three, four, five, thirteen, fourteen, fifteen, seventeen, twenty,¹ twenty-two, twenty-three, twenty six, twenty-nine and thirty-two of section 1038, together with a statement of its value, for what purpose used, and the rent, if any, obtained therefor. In entering on such blanks the right of way or track of any railroad or plankroad company it shall be sufficient to state its length in miles. The list of such exempt property, when completed, and on or before the first day of August, shall be delivered by the assessor to the county clerk, who, on or before the first day of October next thereafter, shall make duplicates of each thereof and transmit such duplicates to the secretary of state and file the originals in his office.

Statistics as
to defective
classes of
persons.

SECTION 1014, Statutes of 1898. Each assessor shall, when making the annual assessment for the year one thousand nine hundred and five and for every tenth year thereafter, ascertain and enter upon a blank prepared for that purpose and furnished by the secretary of state the name and surname in full of each deaf and dumb, blind, insane and idiotic person in his assessment district, the age, color, sex, occupation and place of birth of such persons, whether such persons are educated or not, the names in full of their parents, the number of children of such parents, and what the relation of blood, if any existed, between such parents, and the number of deaf and dumb, blind, insane and idiotic children of such parents, and return the same to the county clerk at the time of completing the assessment roll for said assessment district. The county clerk shall, on or before the first day of September in said years, transmit the same to the secretary of state, who shall compile and tabulate such returns and include a summary statement thereof in his biennial report for said years.

¹ Subdivision 20 of section 1038 was repealed in 1899.

SECTION 1015, Statutes of 1898. If any town, city or village clerk shall have failed or neglected to transmit to the county clerk the statement required by section 1004,¹ or if any assessor shall have failed or neglected to return the complete lists of exempt property, as required by section 1012,² or the schedule of the deaf and dumb, blind, insane and idiotic persons, as required by section 1014,³ or to make and file with the county clerk the certificate required by section 1010,⁴ for ten days after the time he is required by law to transmit or make the same, the county clerk shall in either case send a messenger to such clerk or assessor who has so failed or neglected to procure the same, and such messenger shall be entitled to receive three dollars per day and ten cents per mile for each mile necessarily traveled in the discharge of his duty, to be paid out of the county treasury on the order of the chairman of the county board and county clerk. The amount so paid shall be charged to the proper town, city or village and added to and collected with the next county tax apportioned thereto. The county clerk shall, immediately after having sent any such messenger, notify the treasurer of the proper town, city or village of the amount of the expense so incurred, and such treasurer shall deduct such amount from the compensation of such delinquent clerk or assessor.

Returns may be sent for; officer's liability for expense.

SECTION 1016, Statutes of 1898. Whenever any county clerk shall have failed to transmit to the secretary of state the abstract of taxes or the duplicate lists of exempt property, or the schedules of the deaf and dumb, blind, insane and idiotic persons, as required by sections 1005,⁵ 1012⁶ and 1014,⁷ or shall have failed to transmit to the said secretary the certificate required by section 1010,⁸ for ten days after the time he is required by law to transmit the same, the secretary of state may, in his discretion, in either case, send by mail or by a special messenger, or both, if

County clerk's neglect of duty, liability for.

¹ Page 55.

² Page 57.

³ Page 58.

⁴ Page 56.

⁵ Page 55.

⁶ Page 57.

⁷ Page 58.

⁸ Page 56.

necessary, to such county clerk to procure the same; and such messenger, when sent, shall receive three dollars per day for his services and ten cents per mile for each mile necessarily traveled in the discharge of his duty, to be audited by the secretary of state and paid out of the state treasury; and the secretary of state shall add the amount so paid to the next state tax apportioned to the proper county to be collected and returned as other state taxes; and the county treasurer shall deduct such amount from the salary of such delinquent county clerk.

Statement of indebtedness.

SECTION 1017, Statutes of 1898. Each county, city, village, town and school district clerk shall, whenever required by the secretary of state, furnish to him a full and complete statement showing the bonded and all other indebtedness of his respective county, city, village, town or school district, the purposes for which the same was incurred and all accrued interest, if any, remaining unpaid.

Penalty for neglect of duty.

SECTION 1019, Statutes of 1898. Every clerk of any town, city, village or school district and every assessor who shall fail or neglect to perform any duty required of him by any of the provisions of this chapter shall, for every such neglect or failure, forfeit not less than twenty nor more than fifty dollars, and it shall be the duty of the county clerk to cause every such forfeiture to be prosecuted for. Every county clerk and register of deeds who shall fail or neglect to perform any duty required of him by this chapter shall, for every such neglect or failure, forfeit not less than twenty-five nor more than one hundred dollars; and it shall be the duty of the secretary of state to cause every such forfeiture to be prosecuted for.

TREE BELTS.

Exemption of land on which planted from taxation.

SECTION 1469, Statutes of 1898. Every owner or possessor of five acres of land or more who shall successfully grow by planting with forest trees, consisting of the following kinds or such species thereof as will grow to the height of fifty feet or more, viz.: arbor vitæ, ash, balsam fir, basswood, beech, birch, butternut, cedar, black cherry, chestnut, coffee tree, cucumber tree, elm,

hackberry, hemlock, hickory, larch, locust, maple, oak, pine, spruce, tulip tree and walnut, tree belts in the manner and form prescribed in the next section shall be entitled to have the land on which such tree belts grow exempted from taxation from the time the trees commence to grow until they shall reach the height of twelve feet, and after they shall have attained that height to receive an annual bounty of two dollars per acre for each acre so grown.

SECTION 1470, Statutes of 1898. Such tree belts shall be planted on the west or south sides of each tract of land, be of uniform width throughout their entire length, contain not less than eight trees, at nearly equidistance, on each square rod of land, and be at least thirty feet wide for each five-acre tract, sixty feet wide for each ten-acre tract, and one hundred feet wide for each square forty-acre tract, and upon all square tracts of land upon two sides thereof. All tree belts owned by the same land-owner must be planted not to exceed a fourth of a mile apart and on the west and south sides of every square forty acres, and shall not exceed one-fifth of the entire tract of land on which the same are planted; provided, that when the east and north sides, or either, of any tract of land is bounded by a public highway, a tree belt one rod wide may be planted next to said highway, although it, with the others on the west and south sides, shall exceed one-fifth of the whole tract; and tree belts may be planted on any other lines within each forty square acres by permission of the assessor.

Trees, where
and how
planted.

SECTION 1471, Statutes of 1898. The assessor shall, upon the application of the owner thereof, in each year, at the time of assessing the personal property in his district, make a personal examination of all tree belts for which bounty or exemption from taxation is claimed and ascertain whether they have been planted as required in the preceding section and are thriftily growing; and if he shall be satisfied thereof he shall not assess the same for taxation unless the trees therein shall have attained the height of twelve feet; and in that case he shall deliver to the owner a certificate that he is entitled to an annual bounty of two dollars for each acre of such tree

Examination
by assessor.
When land to
be assessed.

belts,¹ stating therein the whole amount of such bounty and giving a description of the entire land of which the tree belts form a part, and the amount of such bounty shall be credited by the treasurer in payment of any taxes assessed on such land as so much cash; but if not so satisfied the assessor shall assess the land for taxes or refuse to grant any certificate for the bounty, as the case may require; and if, after any certificate for such bounty shall have been issued, the owner of any such tree belts shall suffer the same to die out by want of cultivation or otherwise, or shall cut the same down, or in any other way allow the same to be so thinned out that, in the opinion of the assessor, he ought no longer to receive such bounty, he shall give the treasurer written notice² thereof, and thereafter no further bounty shall be allowed until such owner shall again receive a certificate therefor.

¹ *Form of Assessor's Certificate.*

COUNTY OF —, }
Town of —, } ss.

I, A. B., assessor of the town of —, do hereby certify, that H. S., owner of the S. W. $\frac{1}{4}$ of the S. W. $\frac{1}{4}$ of the S. W. $\frac{1}{4}$ of section —, in township No. —, of range No. —, in said town of —, containing ten acres, has planted on the west and south sides of said tract tree belts of forest trees of uniform width throughout the entire length thereof, consisting of arbor vitae (or other kinds), containing not less than eight trees, at nearly equal distance, on each square rod of land, and being — (not less than sixty) feet wide, and that said tree belts occupy (not to exceed) one-fifth, or two acres, of the entire tract of land on which the same are planted, as aforesaid.

And having upon the application of said H. S., made personal examination of said tree belts at the time of assessing the personal property in my district aforesaid, for the year 18—, and ascertained that the trees therein have been planted as required by law, and have attained the height of twelve feet, and are thriftily growing, I hereby certify that the said H. S. is entitled to an annual bounty of four dollars, being two dollars for each acre of such tree belts, to be credited by the treasurer in payment of any tax assessed on said lands, as so much cash, as provided by section 1471, Statutes of 1898

Given under my hand this — day of —, 18—.

—, Assessor.

² *Form of Assessor's Notice.*

COUNTY OF —, }
Town of —, } ss.

To —, treasurer:

You are hereby notified that in the opinion of the undersigned, assessor of the said town of —, H. S., to whom a certificate was issued, dated the — day of —, 18—, entitling him to a bounty for growing trees upon his land described as —, ought no longer to receive such bounty, on account of his having suffered the said trees to die out for want of cultivation (or otherwise) or, on account of his having cut the same down, or allowed the said trees to be thinned out by fire, or destroyed by cattle running at large, etc.

Dated this — day of —, 18—.

—, Assessor.

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